



Trustees' Financial Summary

FY2009-10

Submit ID: 0350-57293090

**16 Gallatin County
0350 Bozeman Elem**

Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA

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: Steve Johnson

Phone #: (406) 522-6042

(Signature)

(Date)

Chair, Board of Trustees: Denise Hayman

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: TSC

For FY10 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 #
115	Medicaid	STATE	None	State
117	Title IV Safe and Drug-Free Schools	FEDERAL	16-0350-16-10	84.186A
118	Summer School	LOCAL		Local
119	State OTO Indian Education for All	STATE	None	state
120	ARRA - IDEA Part B	FEDERAL	16-0350-92-10	84.931
122	Whittier After School Program	LOCAL	None	
124	Hyalite After School Program	LOCAL	None	None
125	FEDERAL INDIRECT COST	LOCAL	NONE	NONE
127	Emily Dickinson After School Program	LOCAL	None	None
131	Morning Star After School Program	LOCAL	None	None
132	IDEA Part B	FEDERAL	16-0350-77-2010-ALLO	84.027
133	MT Watercourse	LOCAL		
134	IDEA Preschool	FEDERAL	16-0350-79-10	84.173A
135	State OTO Capital Invest & Deferred Maintenance	STATE	None	state
136	HAWTHORNE KIDS AFTER SCHOOL	LOCAL		
137	Indian Ed for All Progressive	STATE	16-0350-46-10	State
138	Title VII, Indian Education	FEDERAL	S060A090430	84.060
140	Longfellow After School Program	LOCAL		
141	Irving After School Program	LOCAL	None	None
142	KMA- Gilhausen Family Foundation	LOCAL	NONE	
143	ARRA - IDEA Preschool	FEDERAL	16-0350-95-10	84.392
145	Trout Unlimited	LOCAL	None	None
146	ARRA - McKinney - Vento	FEDERAL	16-0350-96-10-ARRA	84.387A
148	Health Enhancement Supplemental	LOCAL	None	None
149	Gifted and Talented	STATE	16-0350-13-10	State
151	Exxon Mobil - Elementary Schools	LOCAL		
152	Bozeman Friends of Music	LOCAL		
153	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0350-14-10	84.367
154	Title II, Part D, Ed Technology	FEDERAL	16-0350-60-10	84.318
155	Title I, Part A, Improving Basic Programs	FEDERAL	16-0350-31-10	84.010A
156	Whittier Legacy Program	LOCAL	None	None
157	ARRA - Title I Part A	FEDERAL	16-0350-91-10	84.389
158	Hyalite Gardens Grant	LOCAL	None	None
159	Irving Art Enrichment	LOCAL	None	None
165	Longfellow PAC	LOCAL	NONE	
166	Irving PAC	LOCAL	NONE	
167	Whittier PAC	LOCAL	NONE	



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
168	Hawthorne PAC	LOCAL	NONE	
169	Morning Star PAC	LOCAL	NONE	
170	Emily Dickinson PAC	LOCAL	NONE	
171	CJMS PAC	LOCAL	NONE	
172	Sacajawea PAC	LOCAL	NONE	
173	Target Field Trip Grants	LOCAL	NONE	
175	Deferred Maintenance & Energy Efficiency	STATE	650181SFF09050	NA
176	NEA Foundation Learning & Leadership	LOCAL	NONE	
190	Healthy Habits Challenge	LOCAL	None	None
191	Lowe's Toolbox for Education	LOCAL	NONE	
192	Quality Schools Facility Grant	STATE	MT-QSPL-10-0007	NA
193	Public Health Emergency Preparedness	FEDERAL	None	93.069
195	Title X, Part C, Ed of Homeless Children	FEDERAL	16-0350-57-10	84.196
196	Sacajawea Library Fund	LOCAL	None	None
197	Title I, Part A, Improving Basic Programs	FEDERAL	16-0350-32-10	84.010A
198	ARRA - Title I SchoolWide	FEDERAL	16-0350-97-10	84.389A



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,110,525.76	399,481.33	210,077.13	
02	Taxes Receivable - Real and Personal (120-149)	872,331.35	76,951.63	1,920.63	
03	Taxes Receivable - Protested (150-159)	226,689.59	19,329.38	525.57	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	300.00			
06	Other Current Assets (190-210)	14,529.43	337.99		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	95,438.65			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,319,814.78	496,100.33	212,523.33	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	54,287.17	6.84		
25	Deferred Revenue (680)	1,099,020.94	96,281.01	2,446.20	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,153,308.11	96,287.85	2,446.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	101,879.47			
48	Fund Balance for Budget (961-970)	1,064,627.20	399,812.48	210,077.13	
52	TOTAL FUND BALANCE/EQUITY	1,166,506.67	399,812.48	210,077.13	
53	TOTAL LIABILITIES AND FUND BALANCE	2,319,814.78	496,100.33	212,523.33	



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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)	499.42	1,268,490.27	1,214,857.25	
02	Taxes Receivable - Real and Personal (120-149)	52.46			
03	Taxes Receivable - Protested (150-159)	38.05			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		91,086.25	168,866.00	
06	Other Current Assets (190-210)		9,098.20	43,948.38	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			6,000.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	589.93	1,368,674.72	1,433,671.63	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			356,933.38	
24	Other Current Liabilities (621-679)			4,363.21	
25	Deferred Revenue (680)	90.51		4,994.01	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	90.51		366,290.60	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	499.42	1,368,674.72	1,067,381.03	
52	TOTAL FUND BALANCE/EQUITY	499.42	1,368,674.72	1,067,381.03	
53	TOTAL LIABILITIES AND FUND BALANCE	589.93	1,368,674.72	1,433,671.63	



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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)				184,005.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				184,005.00
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 (961-970)				184,005.00
52	TOTAL FUND BALANCE/EQUITY				184,005.00
53	TOTAL LIABILITIES AND FUND BALANCE				184,005.00



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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 (961-970)				
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)	312,758.57	131,744.70		1,216,987.99
02	Taxes Receivable - Real and Personal (120-149)	19,218.06			328,205.18
03	Taxes Receivable - Protested (150-159)	5,272.42			93,542.84
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	337,249.05	131,744.70		1,638,736.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		131,744.70		
25	Deferred Revenue (680)	24,490.48			421,748.02
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	24,490.48	131,744.70		421,748.02
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	312,758.57			1,216,987.99
52	TOTAL FUND BALANCE/EQUITY	312,758.57			1,216,987.99
53	TOTAL LIABILITIES AND FUND BALANCE	337,249.05	131,744.70		1,638,736.01



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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)	904,116.35	2,635,098.16		
02	Taxes Receivable - Real and Personal (120-149)		180,241.18		
03	Taxes Receivable - Protested (150-159)		33,077.77		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	18,438.95			
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	922,555.30	2,848,417.11		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	57,177.28	39,852.50		
25	Deferred Revenue (680)		213,318.95		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	57,177.28	253,171.45		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	865,378.02	2,595,245.66		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	865,378.02	2,595,245.66		
53	TOTAL LIABILITIES AND FUND BALANCE	922,555.30	2,848,417.11		



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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)			39,678.11	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			1,308.75	
07	Inventories (220 & 230)			135,142.24	
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)			94,905.95	
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			271,035.05	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			121.16	
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			121.16	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			270,913.89	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			270,913.89	
53	TOTAL LIABILITIES AND FUND BALANCE			271,035.05	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,640,651.87	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			5,097.20	
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			1,645,749.07	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			588,767.79	
25	Deferred Revenue (680)			681,134.80	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			1,269,902.59	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			375,846.48	
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			375,846.48	
53	TOTAL LIABILITIES AND FUND BALANCE			1,645,749.07	



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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)		96,165.78	157,041.34	8,505.86
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		96,165.78	157,041.34	8,505.86
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			152.83	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			152.83	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		96,165.78	156,888.51	8,505.86
52	TOTAL FUND BALANCE/EQUITY		96,165.78	156,888.51	8,505.86
53	TOTAL LIABILITIES AND FUND BALANCE		96,165.78	157,041.34	8,505.86



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	8,803,552.41	8,802,692.60
1190 Penalties and Interest on Taxes	24,885.72	35,402.11
1310 Individual Tuition	17,920.07	14,855.82
1320 Tuition from Schl Dists Within State	2,344.40	0.00
1510 Interest Earnings	80,678.31	73,780.62
1530 Net Increase (Decrease) in the Fair Value of Investments	-9,708.59	-7,367.44
1900 Other Revenue from Local Sources	3,473.70	4,211.53
3110 Direct State Aid	7,882,087.65	7,727,290.49
3111 Quality Educator	804,256.13	818,897.27
3112 At Risk Student	78,270.78	0.00
3113 Indian Education For All	73,970.40	75,582.00
3114 American Indian Achievement Gap	18,400.00	15,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,109,520.13	1,070,069.72
3117 State Tuition for State Placement	3,319.46	65,339.47
3120 State Guaranteed Tax Base Aid	970,586.20	1,132,769.94
3444 State School Block Grant	982,069.47	989,533.20
3730 HB645 State Special Education Allowable Costs	0.00	31,332.70
7800 ARRA - State Fiscal Stabilization Fund	0.00	544,756.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,845,626.24	21,394,546.86

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

PRC Program Function Object	2009 Value	2010 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	3,380.62
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	10,135,825.03	9,876,281.17
2XX Personal Services - Employee Benefits	1,337,644.55	1,394,016.03
3XX Purchased Professional and Technical Services	33,436.78	165,530.83
4XX Purchased Property Services	32,852.26	40,289.96
5XX Other Purchased Services	115,062.77	125,586.46
6XX Supplies and Materials	444,032.22	405,846.56
8XX Other Expenditures	1,083.82	1,422.98
21XX Support Services - Students		
1XX Personal Services - Salaries	270,431.40	506,273.03
2XX Personal Services - Employee Benefits	30,677.64	82,117.61
3XX Purchased Professional and Technical Services	4,450.66	2,442.66
5XX Other Purchased Services	5,415.63	6,327.81
6XX Supplies and Materials	16,991.19	13,717.23



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			8XX Other Expenditures	83.00	118.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	85,390.09	78,701.01
			2XX Personal Services - Employee Benefits	7,935.45	11,059.70
			3XX Purchased Professional and Technical Services	402.08	2,389.65
			5XX Other Purchased Services	5,750.30	8,655.71
			6XX Supplies and Materials	4,893.05	16,095.40
			8XX Other Expenditures	578.69	512.08
	222X Educational Media Services				
			1XX Personal Services - Salaries	549,407.32	653,207.48
			2XX Personal Services - Employee Benefits	91,540.69	102,914.96
			3XX Purchased Professional and Technical Services	8,150.43	5,176.49
			4XX Purchased Property Services	791.22	643.28
			5XX Other Purchased Services	2,249.85	1,926.60
			6XX Supplies and Materials	58,371.97	60,900.89
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	328,896.95	347,265.70
			2XX Personal Services - Employee Benefits	9,494.55	11,279.46
			3XX Purchased Professional and Technical Services	51,807.30	28,716.81
			4XX Purchased Property Services	61.90	415.00
			5XX Other Purchased Services	64,792.93	57,324.44
			6XX Supplies and Materials	13,899.15	21,355.82
			8XX Other Expenditures	19,672.99	17,355.98
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	1,430,882.40	1,606,829.86
			2XX Personal Services - Employee Benefits	92,249.83	113,938.23
			3XX Purchased Professional and Technical Services	39.84	1,053.53
			4XX Purchased Property Services	222.84	236.51
			5XX Other Purchased Services	35,887.36	26,587.03
			6XX Supplies and Materials	34,836.32	38,008.71
			8XX Other Expenditures	12,802.68	2,855.20
	25XX Support Services - Business				
			1XX Personal Services - Salaries	268,256.23	281,194.84
			2XX Personal Services - Employee Benefits	21,259.23	15,551.36
			3XX Purchased Professional and Technical Services	62,679.29	46,221.29
			4XX Purchased Property Services	4.44	22.20
			5XX Other Purchased Services	11,945.32	13,779.64
			6XX Supplies and Materials	15,249.71	7,736.89
			8XX Other Expenditures	1,112.77	1,515.21
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	848,161.02	874,882.00
			2XX Personal Services - Employee Benefits	150,105.05	167,538.67



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	4,935.24	14,694.60
			4XX Purchased Property Services	694,640.82	644,310.48
			5XX Other Purchased Services	104,104.87	113,502.51
			6XX Supplies and Materials	88,107.42	65,489.46
			8XX Other Expenditures	795.75	1,012.72
		27XX Student Transportation Services			
			5XX Other Purchased Services	1,034.67	5,230.70
	260 Non-Grant Bilingual Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	851.61	6,217.88
			2XX Personal Services - Employee Benefits	6.06	5.85
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,042,299.11	1,144,354.32
			2XX Personal Services - Employee Benefits	241,223.53	271,305.17
			5XX Other Purchased Services	1,270.40	2,079.49
			6XX Supplies and Materials	1,559.43	2,834.89
		21XX Support Services - Students			
			1XX Personal Services - Salaries	757,897.27	849,801.72
			2XX Personal Services - Employee Benefits	72,291.46	91,318.79
			3XX Purchased Professional and Technical Services	67,774.00	0.00
			5XX Other Purchased Services	1,552.50	1,677.13
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	81,543.26	87,435.83
			2XX Personal Services - Employee Benefits	3,364.93	4,031.35
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	41,196.13	44,199.79
			2XX Personal Services - Employee Benefits	6,712.16	5,773.81
			3XX Purchased Professional and Technical Services	425.14	0.00
			5XX Other Purchased Services	6,422.29	12,010.96
			6XX Supplies and Materials	7,702.82	2,153.94
			8XX Other Expenditures	73.48	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	35,485.32	64,350.00
			2XX Personal Services - Employee Benefits	5,371.70	7,695.60
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	15,291.50	7,966.24
			2XX Personal Services - Employee Benefits	882.94	480.41
		222X Educational Media Services			



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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	2009 Value	2010 Value
	365 Indian Education for All - OTO & Ongoing				
		222X Educational Media Services			
			1XX Personal Services - Salaries	14,757.84	1,363.83
			2XX Personal Services - Employee Benefits	2,391.51	202.99
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	3,723.14	0.00
			2XX Personal Services - Employee Benefits	662.63	22.59
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	155,841.68	129,391.19
			2XX Personal Services - Employee Benefits	15,787.20	13,300.32
			4XX Purchased Property Services	712.33	1,033.00
			5XX Other Purchased Services	481.20	170.13
			6XX Supplies and Materials	7,835.00	9,387.47
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	28,322.08	35,310.40
			2XX Personal Services - Employee Benefits	21.79	4.61
			3XX Purchased Professional and Technical Services	1,660.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	121,747.65	135,772.81
			2XX Personal Services - Employee Benefits	3,720.76	4,129.48
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	544,756.83
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	15,730.86	16,106.11
			2XX Personal Services - Employee Benefits	280.05	298.02
			4XX Purchased Property Services	16.45	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	220,000.00	30,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				20,596,276.17	21,618,382.00



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

Schedule Of Changes Worksheet

Beginning Fund Balance						1,329,058.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,394,546.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,618,382.00	(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	101,879.47	Less Last Year	40,596.40	(4b)		61,283.07	
						61,283.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,166,506.67	(5)



Trustees' Financial Summary

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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	2009 Value	2010 Value
1110 District Tax Levy	819,737.78	771,191.65
1190 Penalties and Interest on Taxes	1,979.22	3,141.15
1410 Individual Transportation Fees	7,858.00	3,092.50
1510 Interest Earnings	2,001.95	1,408.85
1900 Other Revenue from Local Sources	461.02	0.00
2220 County On-Schedule Trans Reimb	203,812.74	195,711.27
3210 State On-Schedule Trans Reimb	203,812.75	195,711.27
3444 State School Block Grant	23,465.46	23,643.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,263,128.92	1,193,900.49

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	79,709.76	80,390.39
2XX Personal Services - Employee Benefits	980.54	1,033.87
5XX Other Purchased Services	133.89	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	83,077.81	81,676.20
2XX Personal Services - Employee Benefits	14,335.81	16,414.86
3XX Purchased Professional and Technical Services	1,925.69	2,675.00
4XX Purchased Property Services	10,288.69	9,348.89
5XX Other Purchased Services	806,211.95	746,050.00
6XX Supplies and Materials	3,966.64	0.00
7XX Property and Equipment Acquisition	6,372.50	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	21,167.79	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	144,589.54	143,554.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,172,760.61	1,081,143.21



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						287,055.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,193,900.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,081,143.21	(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)						399,812.48	(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	2009 Value	2010 Value
1110 District Tax Levy	20,055.61	19,335.87
1190 Penalties and Interest on Taxes	55.01	79.24
1510 Interest Earnings	2,594.97	1,461.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,705.59	20,876.40

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		189,200.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20,876.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		210,077.13	(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	2009 Value	2010 Value
1110 District Tax Levy	3,051.97	222.91
1190 Penalties and Interest on Taxes	1.21	5.04
1510 Interest Earnings	0.00	6.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,053.18	234.44

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	3,080.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,080.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	264.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	234.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	499.42	(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	2009 Value	2010 Value
1510 Interest Earnings	31,013.71	40,579.89
1530 Net Increase (Decrease) in the Fair Value of Investments	-7,984.39	-6,059.01
2240 County Retirement Distribution	2,878,866.00	2,641,147.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,901,895.32	2,675,667.88

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

PRC Program Function Object	2009 Value	2010 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	845.30	2,999.39
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,557,905.69	1,618,388.87
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	48,748.17	81,011.84
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	35,303.13	35,948.46
222X Educational Media Services		
2XX Personal Services - Employee Benefits	83,143.93	102,716.72
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	44,879.91	47,307.37
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	229,282.93	268,600.15
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	59,728.12	61,398.97
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	132,204.52	137,834.69
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,436.66	3,657.58
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,929.95	7,272.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	158,217.75	173,401.55
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	105,258.39	149,515.49
24XX Support Services - School Administration		



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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	2009 Value	2010 Value
	280 Special Education - Local and State				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	12,318.25	12,567.65
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	11,056.91	11,372.11
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,902.77	6,823.68
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	23,965.58	19,784.79
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	271.55	80.82
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,267.92	8,611.42
	890 Other Community Services				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	16,177.49	16,416.38
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	2,977.71
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	32,631.01	35,157.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,577,475.93	2,803,845.43



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

Schedule Of Changes Worksheet

Beginning Fund Balance		1,496,852.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,675,667.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,803,845.43	(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)		1,368,674.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2010 Value
115 Medicaid	
1900 Other Revenue from Local Sources	97.68
3355 Medicaid - Miscellaneous	310,479.26
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	256,986.82
3357 Montana Administrative Claiming Reimbursement	52,180.38
115 Subtotal	619,744.14
117 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	33,996.00
118 Summer School	
1981 Summer School Fees	18,915.00
120 ARRA - IDEA Part B	
7500 ARRA - IDEA, Part B	695,913.00
122 Whittier After School Program	
1900 Other Revenue from Local Sources	58,165.28
124 Hyalite After School Program	
1800 Revenue from Community Services Activities	25,494.50
1900 Other Revenue from Local Sources	8,000.00
124 Subtotal	33,494.50
125 FEDERAL INDIRECT COST	
1510 Interest Earnings	3,979.73
1900 Other Revenue from Local Sources	112.74
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	220,541.00
125 Subtotal	224,633.47
127 Emily Dickinson After School Program	
1800 Revenue from Community Services Activities	16,062.64
1900 Other Revenue from Local Sources	13,700.00
127 Subtotal	29,762.64
131 Morning Star After School Program	
1800 Revenue from Community Services Activities	16,145.00
1900 Other Revenue from Local Sources	14,500.00
131 Subtotal	30,645.00
132 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	740,078.00
133 MT Watercourse	
1900 Other Revenue from Local Sources	1,500.00
134 IDEA Preschool	
4570 IDEA Preschool	27,847.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2010 Value
136 HAWTHORNE KIDS AFTER SCHOOL	
1800 Revenue from Community Services Activities	31,464.50
1900 Other Revenue from Local Sources	19,850.00
	51,314.50
136 Subtotal	
137 Indian Ed for All Progressive	
3290 State - Other State Grants	9,177.00
138 Title VII, Indian Education	
4130 Title VII Indian Education	18,360.00
140 Longfellow After School Program	
1800 Revenue from Community Services Activities	17,868.00
141 Irving After School Program	
1800 Revenue from Community Services Activities	15,732.50
1900 Other Revenue from Local Sources	19,900.00
	35,632.50
141 Subtotal	
143 ARRA - IDEA Preschool	
7510 ARRA - IDEA Preschool	44,161.00
145 Trout Unlimited	
1900 Other Revenue from Local Sources	1,317.51
146 ARRA - McKinney - Vento	
7550 ARRA - McKinney-Vento Homeless Children & Youth	17,608.62
148 Health Enhancement Supplemental	
1900 Other Revenue from Local Sources	750.00
149 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	11,306.00
151 Exxon Mobil - Elementary Schools	
1900 Other Revenue from Local Sources	2,250.00
152 Bozeman Friends of Music	
1900 Other Revenue from Local Sources	5,285.00
153 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	361,584.00
154 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	12,926.00
155 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	340,073.00
156 Whittier Legacy Program	
1900 Other Revenue from Local Sources	1,100.00
157 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	633,368.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2010 Value
158 Hyalite Gardens Grant	
1900 Other Revenue from Local Sources	4,200.00
159 Irving Art Enrichment	
1920 Contributions/Donations from Private Sources	2,000.00
165 Longfellow PAC	
1900 Other Revenue from Local Sources	1,943.56
166 Irving PAC	
1900 Other Revenue from Local Sources	4,536.00
167 Whittier PAC	
1900 Other Revenue from Local Sources	2,563.78
168 Hawthorne PAC	
1900 Other Revenue from Local Sources	400.00
169 Morning Star PAC	
1900 Other Revenue from Local Sources	10,228.87
171 CJMS PAC	
1900 Other Revenue from Local Sources	6,265.43
172 Sacajawea PAC	
1900 Other Revenue from Local Sources	3,542.58
173 Target Field Trip Grants	
1900 Other Revenue from Local Sources	800.00
175 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	423,981.85
190 Healthy Habits Challenge	
1900 Other Revenue from Local Sources	874.20
192 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	25,000.00
193 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	23,881.79
195 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	1,374.00
196 Sacajawea Library Fund	
1900 Other Revenue from Local Sources	1,931.49
197 Title I, Part A, Improving Basic Programs	
4940 Schoolwide Program	111,651.00
198 ARRA - Title I SchoolWide	
7560 ARRA Title I SchoolWide	84,036.00

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

4,787,985.71



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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	2010 Value
115 Medicaid				
1XX Regular Education Programs - Elementary/Secondary				
1XXX Instruction				
			5XX Other Purchased Services	663.75
21XX Support Services - Students				
			6XX Supplies and Materials	74.95
4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	15,681.47
280 Special Education - Local and State				
1XXX Instruction				
			3XX Purchased Professional and Technical Services	144,956.28
			5XX Other Purchased Services	528.53
			6XX Supplies and Materials	105.00
21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	265,119.17
			5XX Other Purchased Services	100.00
24XX Support Services - School Administration				
			6XX Supplies and Materials	79.00
720 School Sponsored Athletics				
35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	426.66
			2XX Personal Services - Employee Benefits	3.26
			5XX Other Purchased Services	2,424.03
			6XX Supplies and Materials	1,162.28
115 Subtotal				431,324.38
117 Title IV Safe and Drug-Free Schools				
433 Title IV, Part A, Safe & Drug-Free Schools & Communities				
21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	27,662.85
			4XX Purchased Property Services	3,372.00
			6XX Supplies and Materials	794.15
62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs	2,167.00
117 Subtotal				33,996.00
118 Summer School				
180 Summer School				
1XXX Instruction				
			1XX Personal Services - Salaries	17,290.44
			2XX Personal Services - Employee Benefits	204.01
			3XX Purchased Professional and Technical Services	6,900.00
			4XX Purchased Property Services	100.00



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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	2010 Value
118 Summer School	
180 Summer School	
1XXX Instruction	
5XX Other Purchased Services	1,294.37
118 Subtotal	25,788.82
119 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	23,234.89
2XX Personal Services - Employee Benefits	1,571.20
3XX Purchased Professional and Technical Services	4,671.86
5XX Other Purchased Services	5,928.87
6XX Supplies and Materials	6,073.87
7XX Property and Equipment Acquisition	7,711.50
8XX Other Expenditures	1,926.92
119 Subtotal	51,119.11
120 ARRA - IDEA Part B	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	507,532.10
2XX Personal Services - Employee Benefits	144,010.90
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	44,370.00
120 Subtotal	695,913.00
122 Whittier After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	36,866.45
2XX Personal Services - Employee Benefits	11,316.22
3XX Purchased Professional and Technical Services	186.67
5XX Other Purchased Services	189.05
122 Subtotal	48,558.39
124 Hyalite After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	22,219.97
2XX Personal Services - Employee Benefits	5,847.98
3XX Purchased Professional and Technical Services	574.00
5XX Other Purchased Services	578.26
6XX Supplies and Materials	4,058.59



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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	2010 Value
		124 Subtotal		33,278.80
125	FEDERAL INDIRECT COST			
	271 State and Federal Aggregate of Reimbursements/Indirect Costs			
	1XXX Instruction			
		3XX Purchased Professional and Technical Services		990.00
	23XX Support Services - General Administration			
		8XX Other Expenditures		320.00
	25XX Support Services - Business			
		1XX Personal Services - Salaries		80,483.92
		2XX Personal Services - Employee Benefits		1,417.44
		3XX Purchased Professional and Technical Services		20,285.00
		6XX Supplies and Materials		184.74
		125 Subtotal		103,681.10
127	Emily Dickinson After School Program			
	840 Custody and Child Care Services			
	33XX Community Services			
		1XX Personal Services - Salaries		21,214.44
		2XX Personal Services - Employee Benefits		5,107.91
		3XX Purchased Professional and Technical Services		460.65
		5XX Other Purchased Services		222.20
		6XX Supplies and Materials		2,692.74
		127 Subtotal		29,697.94
131	Morning Star After School Program			
	840 Custody and Child Care Services			
	33XX Community Services			
		1XX Personal Services - Salaries		20,213.54
		2XX Personal Services - Employee Benefits		7,177.58
		3XX Purchased Professional and Technical Services		360.00
		5XX Other Purchased Services		242.09
		6XX Supplies and Materials		1,797.10
		131 Subtotal		29,790.31
132	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
		1XX Personal Services - Salaries		474,446.81
		2XX Personal Services - Employee Benefits		141,142.77
		3XX Purchased Professional and Technical Services		318.99
		4XX Purchased Property Services		830.72
		5XX Other Purchased Services		8,440.70
		6XX Supplies and Materials		35,795.75



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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	2010 Value
132	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
			8XX Other Expenditures	1,092.00
	21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	75.00
			4XX Purchased Property Services	175.00
			5XX Other Purchased Services	480.87
			6XX Supplies and Materials	7,012.90
	24XX Support Services - School Administration			
			5XX Other Purchased Services	12,329.09
			6XX Supplies and Materials	5,751.26
			8XX Other Expenditures	722.62
	27XX Student Transportation Services			
			5XX Other Purchased Services	4,277.52
	62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs	47,186.00
			132 Subtotal	740,078.00
133	MT Watercourse			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			5XX Other Purchased Services	209.70
	221X Improvement of Instruction Services			
			6XX Supplies and Materials	159.38
			133 Subtotal	369.08
134	IDEA Preschool			
	457 IDEA Preschool			
	1XXX Instruction			
			1XX Personal Services - Salaries	19,400.55
			2XX Personal Services - Employee Benefits	6,671.45
	62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs	1,775.00
			134 Subtotal	27,847.00
135	State OTO Capital Invest & Deferred Maintenance			
	366 OTO Capital Invest & Deferred Maintenance			
	26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	26,052.69
			6XX Supplies and Materials	982.22
	4XXX Facilities Acquisition and Construction Services			
			715 Land Improvements	6,980.97



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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	2010 Value
		140 Subtotal		20,889.67
141	Irving After School Program			
	840 Custody and Child Care Services			
		33XX Community Services		
		1XX Personal Services - Salaries		24,761.92
		2XX Personal Services - Employee Benefits		3,986.51
		3XX Purchased Professional and Technical Services		430.00
		4XX Purchased Property Services		100.00
		5XX Other Purchased Services		815.77
		6XX Supplies and Materials		1,671.94
		8XX Other Expenditures		19.00
		141 Subtotal		31,785.14
142	KMA- Gilhausen Family Foundation			
	1XX Regular Education Programs - Elementary/Secondary			
		21XX Support Services - Students		
		3XX Purchased Professional and Technical Services		2,670.45
143	ARRA - IDEA Preschool			
	751 ARRA - IDEA Preschool			
		1XXX Instruction		
		1XX Personal Services - Salaries		29,572.41
		2XX Personal Services - Employee Benefits		11,773.59
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		2,815.00
		143 Subtotal		44,161.00
145	Trout Unlimited			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		1XX Personal Services - Salaries		611.08
		5XX Other Purchased Services		356.00
		6XX Supplies and Materials		951.28
		145 Subtotal		1,918.36
146	ARRA - McKinney - Vento			
	755 ARRA - McKinney-Vento Homeless Children & Youth			
		21XX Support Services - Students		
		1XX Personal Services - Salaries		13,307.87
		2XX Personal Services - Employee Benefits		2,167.90
		5XX Other Purchased Services		857.29
		6XX Supplies and Materials		1,249.56
		8XX Other Expenditures		26.00



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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	2010 Value
		146 Subtotal		17,608.62
149	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
		1XXX Instruction		
			1XX Personal Services - Salaries	188.99
			2XX Personal Services - Employee Benefits	5.43
			3XX Purchased Professional and Technical Services	277.00
			6XX Supplies and Materials	3,219.16
		221X Improvement of Instruction Services		
			1XX Personal Services - Salaries	4,315.28
			2XX Personal Services - Employee Benefits	27.89
			3XX Purchased Professional and Technical Services	400.00
			5XX Other Purchased Services	2,007.48
			6XX Supplies and Materials	144.77
		62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs	720.00
		149 Subtotal		11,306.00
151	Exxon Mobil - Elementary Schools			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			5XX Other Purchased Services	2,092.87
			6XX Supplies and Materials	2,300.00
		151 Subtotal		4,392.87
152	Bozeman Friends of Music			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			5XX Other Purchased Services	191.01
			6XX Supplies and Materials	4,652.12
			8XX Other Expenditures	35.47
		152 Subtotal		4,878.60
153	Title II, Part A, Teacher/Principal Train/Recruit			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction		
			1XX Personal Services - Salaries	237,649.37
			2XX Personal Services - Employee Benefits	76,392.69
		221X Improvement of Instruction Services		
			1XX Personal Services - Salaries	7,311.68
			2XX Personal Services - Employee Benefits	732.67
			3XX Purchased Professional and Technical Services	1,000.00
			5XX Other Purchased Services	15,443.59



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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	2010 Value
153 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	23,054.00
	361,584.00
153 Subtotal	
154 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	9,380.39
2XX Personal Services - Employee Benefits	2,557.61
6XX Supplies and Materials	164.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	824.00
	12,926.00
154 Subtotal	
155 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	210,145.10
2XX Personal Services - Employee Benefits	56,188.05
3XX Purchased Professional and Technical Services	9,700.85
5XX Other Purchased Services	8,113.92
6XX Supplies and Materials	5,719.91
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	22,537.76
2XX Personal Services - Employee Benefits	5,985.41
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	21,682.00
	340,073.00
155 Subtotal	
156 Whittier Legacy Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,000.00
6XX Supplies and Materials	107.00
	2,107.00
156 Subtotal	
157 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	347,840.48
2XX Personal Services - Employee Benefits	94,323.97
3XX Purchased Professional and Technical Services	58,609.00



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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	2010 Value
157 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
5XX Other Purchased Services	17,620.68
6XX Supplies and Materials	23,678.08
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	40,161.23
2XX Personal Services - Employee Benefits	10,752.56
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	40,382.00
157 Subtotal	633,368.00
158 Hyalite Gardens Grant	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	545.97
6XX Supplies and Materials	370.55
158 Subtotal	916.52
159 Irving Art Enrichment	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,109.00
6XX Supplies and Materials	414.59
159 Subtotal	3,523.59
165 Longfellow PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	320.13
6XX Supplies and Materials	5,883.89
165 Subtotal	6,204.02
166 Irving PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	3,738.11
6XX Supplies and Materials	797.89
166 Subtotal	4,536.00
167 Whittier PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,258.07



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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	2010 Value
167 Whittier PAC				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		488.72
		167 Subtotal		<u>2,746.79</u>
168 Hawthorne PAC				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		404.93
169 Morning Star PAC				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		10,294.44
170 Emily Dickinson PAC				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		5XX Other Purchased Services		3,323.98
		6XX Supplies and Materials		720.00
		170 Subtotal		<u>4,043.98</u>
171 CJMS PAC				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		5XX Other Purchased Services		170.80
		6XX Supplies and Materials		4,638.19
		171 Subtotal		<u>4,808.99</u>
172 Sacajawea PAC				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		5XX Other Purchased Services		324.03
		6XX Supplies and Materials		7,774.35
		8XX Other Expenditures		150.00
		172 Subtotal		<u>8,248.38</u>
173 Target Field Trip Grants				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		5XX Other Purchased Services		1,431.50
		6XX Supplies and Materials		281.05
		173 Subtotal		<u>1,712.55</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						964,614.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,787,985.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,681,812.68	(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	3,406.64	(4b)		-3,406.64	
						-3,406.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,067,381.03	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Medicaid	619,744.14	431,324.38	188,419.76
117 Title IV Safe and Drug-Free Schools	33,996.00	33,996.00	0.00
118 Summer School	18,915.00	25,788.82	-6,873.82
119 State OTO Indian Education for All	0.00	51,119.11	-51,119.11
120 ARRA - IDEA Part B	695,913.00	695,913.00	0.00
122 Whittier After School Program	58,165.28	48,558.39	9,606.89
124 Hyalite After School Program	33,494.50	33,278.80	215.70
125 FEDERAL INDIRECT COST	224,633.47	103,681.10	120,952.37
127 Emily Dickinson After School Program	29,762.64	29,697.94	64.70
131 Morning Star After School Program	30,645.00	29,790.31	854.69
132 IDEA Part B	740,078.00	740,078.00	0.00
133 MT Watercourse	1,500.00	369.08	1,130.92
134 IDEA Preschool	27,847.00	27,847.00	0.00
135 State OTO Capital Invest & Deferred Maintenance	0.00	146,592.86	-146,592.86
136 HAWTHORNE KIDS AFTER SCHOOL	51,314.50	46,629.94	4,684.56
137 Indian Ed for All Progressive	9,177.00	9,177.00	0.00
138 Title VII, Indian Education	18,360.00	18,360.00	0.00
140 Longfellow After School Program	17,868.00	20,889.67	-3,021.67
141 Irving After School Program	35,632.50	31,785.14	3,847.36
142 KMA- Gilhousen Family Foundation	0.00	2,670.45	-2,670.45
143 ARRA - IDEA Preschool	44,161.00	44,161.00	0.00
145 Trout Unlimited	1,317.51	1,918.36	-600.85



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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
146 ARRA - McKinney - Vento	17,608.62	17,608.62	0.00
148 Health Enhancement Supplemental	750.00	0.00	750.00
149 Gifted and Talented	11,306.00	11,306.00	0.00
151 Exxon Mobil - Elementary Schools	2,250.00	4,392.87	-2,142.87
152 Bozeman Friends of Music	5,285.00	4,878.60	406.40
153 Title II, Part A, Teacher/Principal Train/Recruit	361,584.00	361,584.00	0.00
154 Title II, Part D, Ed Technology	12,926.00	12,926.00	0.00
155 Title I, Part A, Improving Basic Programs	340,073.00	340,073.00	0.00
156 Whittier Legacy Program	1,100.00	2,107.00	-1,007.00
157 ARRA - Title I Part A	633,368.00	633,368.00	0.00
158 Hyalite Gardens Grant	4,200.00	916.52	3,283.48
159 Irving Art Enrichment	2,000.00	3,523.59	-1,523.59
165 Longfellow PAC	1,943.56	6,204.02	-4,260.46
166 Irving PAC	4,536.00	4,536.00	0.00
167 Whittier PAC	2,563.78	2,746.79	-183.01
168 Hawthorne PAC	400.00	404.93	-4.93
169 Morning Star PAC	10,228.87	10,294.44	-65.57
170 Emily Dickinson PAC	0.00	4,043.98	-4,043.98
171 CJMS PAC	6,265.43	4,808.99	1,456.44
172 Sacajawea PAC	3,542.58	8,248.38	-4,705.80
173 Target Field Trip Grants	800.00	1,712.55	-912.55
175 Deferred Maintenance & Energy Efficiency	423,981.85	423,981.85	0.00
176 NEA Foundation Learning & Leadership	0.00	238.14	-238.14
190 Healthy Habits Challenge	874.20	874.20	0.00
191 Lowe's Toolbox for Education	0.00	482.00	-482.00
192 Quality Schools Facility Grant	25,000.00	25,000.00	0.00
193 Public Health Emergency Preparedness	23,881.79	23,881.79	0.00
195 Title X, Part C, Ed of Homeless Children	1,374.00	1,374.00	0.00
196 Sacajawea Library Fund	1,931.49	983.07	948.42
197 Title I, Part A, Improving Basic Programs	111,651.00	111,651.00	0.00
198 ARRA - Title I SchoolWide	84,036.00	84,036.00	0.00
Total	4,787,985.71	4,681,812.68	106,173.03



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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	2009 Value	2010 Value
1510 Interest Earnings	500.46	1,943.14
5300 Operating Transfers from Other Funds	220,000.00	30,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	220,500.46	31,943.14

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,666.82	2,317.65
21XX Support Services - Students		
1XX Personal Services - Salaries	1,940.80	5,497.94
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	4,712.25
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	400.63
24XX Support Services - School Administration		
1XX Personal Services - Salaries	18,204.82	133.16
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	4,129.85
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	27,133.81	18,223.36
27XX Student Transportation Services		
1XX Personal Services - Salaries	1,491.23	0.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	6,222.83	3,102.81
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,205.16	0.00
890 Other Community Services		
33XX Community Services		
1XX Personal Services - Salaries	0.00	382.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61,865.47	38,900.18



Trustees' Financial Summary

FY2009-10

Submit ID: 0350-57293090

16 Gallatin County
0350 Bozeman Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						190,962.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,943.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,900.18	(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)						184,005.00	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	203,757.68	193,396.74
1190 Penalties and Interest on Taxes	612.15	822.05
1510 Interest Earnings	3,902.61	2,438.42
3281 State Technology Aid	41,854.62	21,980.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	250,127.06	218,638.12

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	4,374.50	949.14
6XX Supplies and Materials	164,744.42	12,900.57
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	2,110.00	2,741.61
2XX Personal Services - Employee Benefits	15.17	22.36
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	9.50
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	2,844.16	14,054.45
6XX Supplies and Materials	1,046.10	44,495.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	7,704.08
6XX Supplies and Materials	0.00	51.10
7XX Property and Equipment Acquisition	0.00	99,056.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	175,134.35	181,984.22



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**16 Gallatin County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						276,104.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						218,638.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						181,984.22	(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)						312,758.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	1,540.49	999.20
1900 Other Revenue from Local Sources	98.04	0.00
3445 State Combined Fund School Block Grant	38,407.70	38,699.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,046.23	39,698.80

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	167,747.80
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	7,198.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	174,946.00

Schedule Of Changes Worksheet

Beginning Fund Balance	135,247.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,698.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	174,946.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



Trustees' Financial Summary

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16 Gallatin County
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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	2009 Value	2010 Value
1110 District Tax Levy	4,328,122.00	3,202,616.21
1190 Penalties and Interest on Taxes	10,055.72	15,867.05
1510 Interest Earnings	15,509.72	15,265.47
1900 Other Revenue from Local Sources	0.00	294.87
5120 Proceeds from Refunding Bonds	0.00	3,385,840.35
9710 Residual Equity Transfers In	500,000.00	1,200,000.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,853,687.44	7,819,883.95
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	6,616.58	6,443.11
840 Principal On Debt	2,425,000.00	2,160,000.00
850 Interest on Debt	1,827,668.85	1,468,571.33
860 Agent Fees/Issuance Costs	1,550.00	58,142.04
63XX Refunding Bonds Used to Retire Old Issues		
840 Principal On Debt	0.00	3,321,927.75

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,260,835.43	7,015,084.23
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Schedule Of Changes Worksheet

Beginning Fund Balance	412,188.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,819,883.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,015,084.23	(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)	1,216,987.99	(5)



Trustees' Financial Summary

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16 Gallatin County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	248,456.65	31,275.68
1900 Other Revenue from Local Sources	451.70	76,858.15
1910 Rentals	153,226.80	192,543.03
5200 Sale or Compensation for Loss of Assets	2,520,782.80	632.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,922,917.95	301,308.86

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	282,961.53	266,379.50
7XX Property and Equipment Acquisition	25,389.80	69,617.87
22XX Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	3,000.00
6XX Supplies and Materials	56,515.53	542,136.70
24XX Support Services - School Administration		
6XX Supplies and Materials	6,858.06	3,535.94
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	15,571.98	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	133,722.70	79,174.85
2XX Personal Services - Employee Benefits	12,707.77	10,564.32
3XX Purchased Professional and Technical Services	463.61	33,826.56
4XX Purchased Property Services	3,284.37	28,007.41
5XX Other Purchased Services	2,611.25	1,085.50
6XX Supplies and Materials	15,026.16	20,894.84
7XX Property and Equipment Acquisition	29,084.00	53,160.95
8XX Other Expenditures	353.80	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	13,747,838.21	825,376.58
720 School Sponsored Athletics		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	10,000.00
890 Other Community Services		
33XX Community Services		
8XX Other Expenditures	183,720.94	186,483.99
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	25,674.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Program	Function	Object	2009 Value	2010 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	500,000.00	1,200,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>15,041,783.71</u>	<u>3,333,245.01</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					3,898,659.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					301,308.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,333,245.01	(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	1,344.84	(4b)	-1,344.84	
						-1,344.84 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						865,378.02 (5)



Trustees' Financial Summary

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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	2009 Value	2010 Value
1110 District Tax Levy	1,375,315.96	1,858,592.35
1190 Penalties and Interest on Taxes	2,145.10	5,281.14
1510 Interest Earnings	7,293.49	16,736.57
1900 Other Revenue from Local Sources	0.00	813.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,384,754.55	1,881,423.90

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
22X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	252.88
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	4,981.00
4XX Purchased Property Services	0.00	90.88
7XX Property and Equipment Acquisition	23,049.50	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	152,860.14
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	292,559.26	292,559.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	315,608.76	450,744.16



Trustees' Financial Summary

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**16 Gallatin County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,164,565.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,881,423.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						450,744.16	(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)						2,595,245.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	956.84	663.00
1900 Other Revenue from Local Sources	10,274.71	11,526.82
1970 Services Provided Other Funds	663,397.15	689,686.30
6100 Material Prior Period Revenue Adjustments	60,223.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	734,851.70	701,876.12

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

PRC Program Function Object	2009 Value	2010 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	152,572.48	170,074.79
2XX Personal Services - Employee Benefits	20,719.52	30,921.55
3XX Purchased Professional and Technical Services	3,162.02	1,773.28
4XX Purchased Property Services	143,437.82	172,431.95
5XX Other Purchased Services	75,568.07	75,143.53
6XX Supplies and Materials	302,236.65	270,676.06
7XX Property and Equipment Acquisition	33,936.30	37,935.35
8XX Other Expenditures	254.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	731,887.81	758,956.51

Schedule Of Changes Worksheet

Beginning Fund Balance	327,994.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	701,876.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	758,956.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	270,913.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	18,244.82	20,299.15
1530 Net Increase (Decrease) in the Fair Value of Investments	-4,482.93	-3,401.90
1970 Services Provided Other Funds	5,106,697.57	5,834,147.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,120,459.46	5,851,044.92

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

PRC Program Function Object	2009 Value	2010 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	77,095.17	78,629.41
2XX Personal Services - Employee Benefits	4,325,658.66	5,371,590.44
3XX Purchased Professional and Technical Services	368,676.70	418,040.62
4XX Purchased Property Services	6,661.10	7,423.23
5XX Other Purchased Services	4,583.21	3,793.26
6XX Supplies and Materials	4,222.94	14,427.33
8XX Other Expenditures	18,683.59	1,386.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,805,581.37	5,895,290.65

Schedule Of Changes Worksheet

Beginning Fund Balance	420,092.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,851,044.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,895,290.65	(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)	375,846.48	(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	3,419.10	2,599.02
1950 Services Provided Other School Districts or Coops	629,430.46	669,633.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	632,849.56	672,232.51

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

PRC Program Function Object	2009 Value	2010 Value
280 Special Education - Local and State		
25XX Support Services - Business		
1XX Personal Services - Salaries	76,077.68	78,117.77
2XX Personal Services - Employee Benefits	969.15	1,054.23
3XX Purchased Professional and Technical Services	27.61	34.74
5XX Other Purchased Services	997.93	1,537.60
6XX Supplies and Materials	2,584.69	241.20
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	553,220.26	590,916.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	633,877.32	671,902.44

Schedule Of Changes Worksheet

Beginning Fund Balance	95,835.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	672,232.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	671,902.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	96,165.78	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	667.86	806.95
1700 Student Extracurricular Activity Receipts	247,260.56	259,257.32
1900 Other Revenue from Local Sources	53,938.35	75,970.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	301,866.77	336,035.14

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	296,736.35	325,112.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	296,736.35	325,112.04

Schedule Of Changes Worksheet

Beginning Fund Balance	145,965.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	336,035.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	325,112.04	(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)	156,888.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	111.25	61.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111.25	61.02

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	8,444.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,505.86	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2009 Value	2010 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	51,891.98	47,693.56
XX	280 1XXX 112	Certified Teacher Staff Salaries	435,938.86	337,569.54
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	129,391.19
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	459,149.82	464,540.76
XX	457 1XXX 112	Certified Teacher Staff Salaries	20,775.00	19,400.55
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	447,863.53	507,532.10
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	29,572.41
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	11,263,551.33	12,058,013.74
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	382,367.14	246,435.75
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,180.21	2,081.46
XX	XXX 26XX 41X	Energy Utility Services	450,440.22	421,830.18
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	2,289,306.73	48,645.77
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	12,062,094.56	1,384,064.19
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	3,080.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	554,897.85
b. Related Services Block Grant Entitlement	184,953.60
c. Total Entitlements Subject to Reversion	739,851.45

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)]	984,002.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,454,838.69
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 FY2012 Maximum Budget: 100%



Trustees' Financial Summary

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16 Gallatin County
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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	1,144,354.32	0.00	0.00	0.00	
280	1XXX	2XX	271,305.17	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	2,079.49	0.00	0.00	0.00	
280	1XXX	6XX	2,834.89	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	849,801.72	0.00	0.00	0.00	
280	21XX	2XX	91,318.79	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	1,677.13	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	87,435.83	0.00	0.00	0.00	
280	24XX	2XX	4,031.35	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			2,454,838.69	0.00	0.00	0.00	2,454,838.69

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 FY10.



Trustees' Financial Summary

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0350 Bozeman Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	3,412,340.76	0.00	0.00	0.00	3,412,340.76
Land Improvements	2,837,127.68	0.00	967,627.54	0.00	3,804,755.22
Buildings	45,717,940.97	0.00	13,512,366.68	0.00	59,230,307.65
Machinery and Equipment	1,762,848.41	0.00	249,333.86	0.00	2,012,182.27
Construction in Progress	13,377,518.21	0.00	316,171.97	13,377,518.21	316,171.97
Totals at Historical Cost	67,107,776.03	0.00	15,045,500.05	13,377,518.21	68,775,757.87
Less Accumulated Depreciation For:					
Improvement Accum	624,368.75	0.00	166,047.06	0.00	790,415.81
Building Accum	7,902,401.09	0.00	1,156,029.32	0.00	9,058,430.41
Machinery and Equipment Accum	1,144,986.13	0.00	72,487.53	0.00	1,217,473.66
Total Accumulated Depreciation	9,671,755.97	0.00	1,394,563.91	0.00	11,066,319.88
Governmental Activities, Capital Assets, net	57,436,020.06	0.00	13,650,936.14	13,377,518.21	57,709,437.99
Business-Type Activities:**					
Machinery and Equipment	385,640.72	0.00	0.00	0.00	385,640.72
Totals at Historical Cost	385,640.72	0.00	0.00	0.00	385,640.72
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	252,799.42	0.00	37,935.35	0.00	290,734.77
Total Accumulated Depreciation	252,799.42	0.00	37,935.35	0.00	290,734.77
Business-type Activities, Capital Assets, net	132,841.30	0.00	-37,935.35	0.00	94,905.95

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

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



Trustees' Financial Summary

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Depreciation by Function for FY2010	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	33,025.13	0.00	0.00
Support Services Staff (22XX)	2,625.15	0.00	0.00
General Administration (23XX)	4,077.65	0.00	0.00
Financial Administration (25XX)	12,500.00	0.00	0.00
Operations and Maintenance (26XX)	18,316.18	0.00	0.00
Transportation (27XX)	1,274.50	0.00	0.00
Food Service (31XX)	321.82	0.00	0.00
Enterprise Operations (32XX)	0.00	37,935.35	0.00
Extracurricular (34XX, 35XX)	347.10	0.00	0.00
Unallocated	1,322,076.38	0.00	0.00
Total Depreciation for FY2010	1,394,563.91	37,935.35	0.00

*** Has comment.



Trustees' Financial Summary

FY2009-10

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16 Gallatin County
0350 Bozeman Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Bonds							
09/22/2009	0.00	3,275,000.00	805,000.00	0.00	2,470,000.00	800,000.00	1,670,000.00
03/09/2006	12,815,000.00	0.00	535,000.00	0.00	12,280,000.00	555,000.00	11,725,000.00
06/27/2007	5,320,000.00	0.00	225,000.00	0.00	5,095,000.00	230,000.00	4,865,000.00
02/07/2008	17,175,000.00	0.00	595,000.00	0.00	16,580,000.00	625,000.00	15,955,000.00
Compensated Absences	2,092,871.47	198,110.24	160,561.54	0.00	2,130,420.17	165,716.00	1,964,704.17
Loans Payable	1,922,819.00	0.00	292,060.00	46,581.00	1,584,178.00	350,972.00	1,233,206.00
Other	112,703.68	165,904.19	72,780.65	0.00	205,827.22	118,273.98	87,553.24
Total Governmental Activity Long-Term Liabilities	39,438,394.15	3,639,014.43	2,685,402.19	46,581.00	40,345,425.39	2,844,961.98	37,500,463.41

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.