



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0351-21763421**

**16 Gallatin County  
0351 Bozeman H S**

**Due Dates:**

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** 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 FY11 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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
215	Adult Basic Ed - Federal	FEDERAL	16-0351-56-11-BG	84.002
219	High School Indian Ed for All OTO	STATE	None	
220	PSAT Testing	LOCAL	None	
223	Vo Ed All Career & Tech Ed Programs	STATE	NONE	State
224	Bozeman Schools Foundation Grant	LOCAL	NONE	
225	HS Federal Indirect Costs	LOCAL		
230	Hawks Nest Early Learning Center	LOCAL	None	
231	EL/Civics	FEDERAL	16-0351-56-11EL	84.002
233	Tobacco Free Grant	STATE	11-07-3-31-002-0	state
236	08-09-10 Tobacco Free Grant	STATE	10-07-3-31-002-0	state
237	MTN School Wellness Minigrant	FEDERAL	16-0351-21-10-SW	10.574
238	Vo Ed Carl Perkins Basic Grant	FEDERAL	16-0351-81-11BG	84.048A
242	Homeless Student Assistance	LOCAL	None	
243	Br. Alternative Student Assistance	LOCAL		
244	MHSA ALL STATE/AA	LOCAL	NONE	
246	Title III Part A English Language Acquisition	FEDERAL	16-0350-41-11i	84.365A
247	Intro To Engineering	LOCAL	None	None
249	District V Music Festival	LOCAL	NONE	
251	MT Wildlife Legacy	LOCAL	None	
253	Adv. Placement	LOCAL	NONE	
255	Title II, Part B Math & Science Partnerships	FEDERAL	None	84.366B
256	Foundation for Healthy Montana	LOCAL	None	None
258	EL/Civics Supplemental	LOCAL	NONE	
259	Rape Escape Training	LOCAL	NONE	
272	Instructional Coaching Donation	LOCAL	NONE	
299	Adult Basic Ed - State	STATE	16-0351-56-11-BG	State



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,208,559.46	292,005.27	92,411.51	324,883.70
02	Taxes Receivable - Real and Personal (120-149)	448,363.19	28,152.23	1,536.49	
03	Taxes Receivable - Protested (150-159)	196,575.61	13,785.84	693.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	24.50			25,509.98
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	3,666.27			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,857,189.03	333,943.34	94,641.17	350,393.68
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	31,840.80			2,734.63
25	Deferred Revenue (680)	644,938.80	41,938.07	2,229.66	43,524.43
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	676,779.60	41,938.07	2,229.66	46,259.06
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	30,147.46			
48	Fund Balance for Budget (961-970)	1,150,261.97	292,005.27	92,411.51	304,134.62
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,180,409.43	292,005.27	92,411.51	304,134.62
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,857,189.03	333,943.34	94,641.17	350,393.68



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-499.46	942,902.55	469,274.49	153,050.01
02	Taxes Receivable - Real and Personal (120-149)	484.16			13,482.39
03	Taxes Receivable - Protested (150-159)	357.67			5,640.65
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		108,854.65	56,774.00	
06	Other Current Assets (190-210)			6,473.50	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,250.00	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	342.37	1,051,757.20	535,771.99	172,173.05
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			5,683.13	323.38
25	Deferred Revenue (680)	841.83			19,123.04
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	841.83		5,683.13	19,446.42
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-499.46	1,051,757.20	530,088.86	152,726.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-499.46	1,051,757.20	530,088.86	152,726.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	342.37	1,051,757.20	535,771.99	172,173.05



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	148,287.62			134,425.04
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)	27,540.00			
06	Other Current Assets (190-210)	325.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	860.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	177,012.62			134,425.04
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	10.00			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	10.00			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	177,002.62			134,425.04
52	<b>TOTAL FUND BALANCE/EQUITY</b>	177,002.62			134,425.04
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	177,012.62			134,425.04



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	548,339.60			-56,952.40
02	Taxes Receivable - Real and Personal (120-149)	15,089.39			255,664.11
03	Taxes Receivable - Protested (150-159)	6,798.84			93,925.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	570,227.83			292,636.71
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,888.23			349,589.11
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	21,888.23			349,589.11
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	548,339.60			-56,952.40
52	<b>TOTAL FUND BALANCE/EQUITY</b>	548,339.60			-56,952.40
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	570,227.83			292,636.71



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,639,975.49	1,640,091.15		
02	Taxes Receivable - Real and Personal (120-149)		78,638.56		
03	Taxes Receivable - Protested (150-159)		16,855.82		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,639,975.49	1,735,585.53		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	172,239.34	80.00		
25	Deferred Revenue (680)		95,494.38		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>	172,239.34	95,574.38		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	1,467,736.15	1,640,011.15		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,467,736.15	1,640,011.15		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,639,975.49	1,735,585.53		



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## Balance Sheet

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



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## 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	513,785.96		143,609.34	52,882.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			28,719.99	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	513,785.96		172,329.33	52,882.10
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			5,269.29	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			5,269.29	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	513,785.96		167,060.04	52,882.10
52	<b>TOTAL FUND BALANCE/EQUITY</b>	513,785.96		167,060.04	52,882.10
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	513,785.96		172,329.33	52,882.10



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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	2010 Value	2011 Value
1110 District Tax Levy	5,657,888.32	6,112,629.16
1190 Penalties and Interest on Taxes	24,799.17	31,702.12
1310 Individual Tuition	5,580.47	9,114.82
1320 Tuition from Schl Dists Within State	22,336.90	11,192.40
1510 Interest Earnings	18,685.56	9,368.88
1900 Other Revenue from Local Sources	1,062.95	3,228.59
3110 Direct State Aid	4,904,356.37	4,404,547.66
3111 Quality Educator	429,061.93	413,550.77
3113 Indian Education For All	39,739.20	38,984.40
3114 American Indian Achievement Gap	6,600.00	7,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	453,267.43	403,974.30
3117 State Tuition for State Placement	13,683.84	28,680.88
3120 State Guaranteed Tax Base Aid	356,617.14	336,506.73
3444 State School Block Grant	589,591.06	594,071.95
3730 HB645 State Special Education Allowable Costs	16,110.33	15,798.97
7800 ARRA - State Fiscal Stabilization Fund	345,746.24	496,998.14
7810 Education Jobs Fund	0.00	415,428.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>12,885,126.91</b>	<b>13,332,978.45</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	4,555,475.10	3,900,243.68
2XX Personal Services - Employee Benefits	722,931.99	608,950.09
3XX Purchased Professional and Technical Services	94,325.81	93,701.93
4XX Purchased Property Services	84,666.46	51,323.60
5XX Other Purchased Services	62,185.16	53,259.18
6XX Supplies and Materials	324,107.68	228,972.19
7XX Property and Equipment Acquisition	0.00	10,184.25
8XX Other Expenditures	10,366.04	12,131.04
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	662,042.27	624,687.07
2XX Personal Services - Employee Benefits	100,332.48	87,766.35
3XX Purchased Professional and Technical Services	50,955.17	61,008.34
4XX Purchased Property Services	3,568.90	3,560.50
5XX Other Purchased Services	14,203.08	13,374.45
6XX Supplies and Materials	14,576.31	9,826.65
8XX Other Expenditures	50.00	170.00
<b>221X Improvement of Instruction Services</b>		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0351-21763421

16 Gallatin County  
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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	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>221X Improvement of Instruction Services</b>				
			1XX Personal Services - Salaries	32,654.08	37,661.76
			2XX Personal Services - Employee Benefits	378.43	1,888.45
			3XX Purchased Professional and Technical Services	500.00	212.06
			5XX Other Purchased Services	4,277.70	3,386.84
			6XX Supplies and Materials	2,416.43	2,148.19
			8XX Other Expenditures	312.28	44.18
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	170,837.65	183,256.04
			2XX Personal Services - Employee Benefits	39,603.16	32,105.44
			3XX Purchased Professional and Technical Services	2,615.97	2,877.74
			4XX Purchased Property Services	1,473.92	1,314.00
			5XX Other Purchased Services	1,158.36	706.88
			6XX Supplies and Materials	30,356.68	30,637.20
			8XX Other Expenditures	210.00	225.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	299,887.31	314,372.58
			2XX Personal Services - Employee Benefits	12,311.32	13,858.55
			3XX Purchased Professional and Technical Services	29,638.37	41,848.68
			4XX Purchased Property Services	400.00	325.00
			5XX Other Purchased Services	52,273.50	57,683.37
			6XX Supplies and Materials	20,980.28	5,435.71
			8XX Other Expenditures	17,335.02	23,578.67
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	520,515.72	536,204.78
			2XX Personal Services - Employee Benefits	36,947.19	36,647.82
			3XX Purchased Professional and Technical Services	195.00	0.00
			4XX Purchased Property Services	462.71	25.00
			5XX Other Purchased Services	13,068.13	6,061.62
			6XX Supplies and Materials	7,179.38	2,527.59
			8XX Other Expenditures	3,412.21	4,686.95
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	305,449.23	318,311.89
			2XX Personal Services - Employee Benefits	16,716.29	14,922.36
			3XX Purchased Professional and Technical Services	46,326.22	50,120.79
			4XX Purchased Property Services	22.20	0.00
			5XX Other Purchased Services	13,370.91	14,538.01
			6XX Supplies and Materials	8,271.79	8,419.77
			8XX Other Expenditures	1,565.22	1,542.44
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	676,353.25	837,089.61
			2XX Personal Services - Employee Benefits	183,250.50	193,153.00
			3XX Purchased Professional and Technical Services	997.06	6,388.83
			4XX Purchased Property Services	536,949.41	620,082.96



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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	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			5XX Other Purchased Services	101,029.57	93,996.25
			6XX Supplies and Materials	33,865.15	51,361.56
			8XX Other Expenditures	385.94	1,583.42
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	530.65	0.00
	<b>260 Non-Grant Bilingual Education</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	3,017.23	693.16
			2XX Personal Services - Employee Benefits	23.52	5.52
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	758,632.79	652,716.53
			2XX Personal Services - Employee Benefits	126,382.21	119,846.13
			4XX Purchased Property Services	0.00	15.00
			5XX Other Purchased Services	3,152.69	2,258.26
			6XX Supplies and Materials	3,806.14	3,372.46
			8XX Other Expenditures	0.00	86.94
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	252,101.61	239,208.52
			2XX Personal Services - Employee Benefits	23,265.18	18,251.31
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	100,252.46	103,247.65
			2XX Personal Services - Employee Benefits	10,169.07	11,416.60
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	3,230.00	3,230.01
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,220.01	825.00
			3XX Purchased Professional and Technical Services	675.00	520.00
			5XX Other Purchased Services	7,471.41	4,005.02
			6XX Supplies and Materials	6,741.78	10,503.72
			8XX Other Expenditures	23.30	0.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	33,037.30	49,874.00
			2XX Personal Services - Employee Benefits	4,741.20	6,735.17
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	7,964.71	0.00
			2XX Personal Services - Employee Benefits	502.72	0.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	323.90	0.00



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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	71.18	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	603,341.54	551,070.83
			2XX Personal Services - Employee Benefits	73,991.49	69,129.48
			4XX Purchased Property Services	1,989.40	4,714.68
			5XX Other Purchased Services	7,402.04	7,166.69
			6XX Supplies and Materials	62,760.57	62,621.01
			8XX Other Expenditures	0.00	262.16
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	9,528.00	10,028.00
			2XX Personal Services - Employee Benefits	0.00	3.99
			5XX Other Purchased Services	492.21	630.75
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	100,123.18	94,060.64
			2XX Personal Services - Employee Benefits	198.44	660.48
			3XX Purchased Professional and Technical Services	6,612.40	1,478.75
			4XX Purchased Property Services	0.00	429.21
			5XX Other Purchased Services	9,579.82	52,942.17
			6XX Supplies and Materials	2,002.27	1,753.53
			8XX Other Expenditures	180.00	307.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	423,222.90	451,154.00
			2XX Personal Services - Employee Benefits	15,342.94	15,150.03
			4XX Purchased Property Services	4,522.49	4,125.80
			5XX Other Purchased Services	84,833.00	41,593.80
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	345,746.24	496,998.14
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	415,428.68
	<b>840 Custody and Child Care Services</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	54,719.10	50,617.03
			2XX Personal Services - Employee Benefits	818.52	626.57
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			1XX Personal Services - Salaries	16,106.07	16,481.16



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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	2010 Value	2011 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	298.33	4,015.22
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	30,000.00	40,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				13,126,887.00	12,930,651.11

### Schedule Of Changes Worksheet

Beginning Fund Balance					794,622.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,332,978.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,930,651.11	(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	30,147.46	Less Last Year	46,688.15	(4b)	-16,540.69	
					-16,540.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,180,409.43	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	423,658.65	346,556.24
1190 Penalties and Interest on Taxes	2,019.50	2,388.10
1410 Individual Transportation Fees	1,310.00	1,887.50
1420 Trans Fees from Other Schl Dists Within State	40,881.57	40,527.00
1510 Interest Earnings	1,453.66	1,712.36
2220 County On-Schedule Trans Reimb	128,280.71	106,893.00
3210 State On-Schedule Trans Reimb	128,280.71	106,893.00
3444 State School Block Grant	13,414.51	13,516.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>739,299.31</b>	<b>620,373.66</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	40,198.53	41,355.55
2XX Personal Services - Employee Benefits	973.88	976.55
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	24,379.91	25,401.91
2XX Personal Services - Employee Benefits	326.28	333.01
3XX Purchased Professional and Technical Services	2,675.00	3,165.00
4XX Purchased Property Services	7,094.68	5,443.86
5XX Other Purchased Services	500,550.74	491,007.04
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	95,752.00	37,686.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>671,951.02</b>	<b>605,368.92</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						277,000.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						620,373.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						605,368.92	(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)						292,005.27	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	20,053.31	20,577.01
1190 Penalties and Interest on Taxes	84.45	104.95
1510 Interest Earnings	1,485.01	1,841.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>21,622.77</b>	<b>22,523.63</b>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	142,116.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>142,116.22</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	212,004.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,523.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	142,116.22	(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)	92,411.51	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	2,352.05	2,069.06
1611 National School Lunch Program	655,665.26	692,272.59
1612 School Breakfast Program	10,608.65	7,977.65
1621 Lunch Sales	8,727.36	8,760.00
1623 Milk Sales	33,858.10	39,692.80
1630 Catering Sales	94,256.45	57,126.25
1632 Daily Adult Sales	25,697.75	22,583.75
1634 Daily Ala Carte Sales	278,606.71	254,420.81
1900 Other Revenue from Local Sources	4,817.14	4,076.35
3220 State Food Services Match	3,249.10	0.00
4550 Federal Child Nutrition	513,258.45	560,786.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,631,097.02	1,649,765.56

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

PRC Program Function Object	2010 Value	2011 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	629,850.05	682,917.53
2XX Personal Services - Employee Benefits	175,457.88	179,322.39
3XX Purchased Professional and Technical Services	0.00	6,594.19
4XX Purchased Property Services	39,049.71	26,673.69
5XX Other Purchased Services	10,225.50	8,161.14
6XX Supplies and Materials	640,023.89	637,017.51
7XX Property and Equipment Acquisition	1,341.00	8,775.61
8XX Other Expenditures	4,739.48	3,324.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,500,687.51	1,552,786.86



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						207,155.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,649,765.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,552,786.86	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						304,134.62	(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	2010 Value	2011 Value
1110 District Tax Levy	9,537.90	4,867.30
1190 Penalties and Interest on Taxes	46.31	43.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>9,584.21</u>	<u>4,910.49</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	8,451.80	4,974.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>8,451.80</u>	<u>4,974.40</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					-435.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,910.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,974.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-499.46	(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	2010 Value	2011 Value
1510 Interest Earnings	24,192.07	17,959.63
1530 Net Increase (Decrease) in the Fair Value of Investments	-3,301.25	-11,316.00
2240 County Retirement Distribution	1,677,940.00	1,697,273.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,698,830.82</b>	<b>1,703,917.14</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>180 Summer School</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	73.26	475.68
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	765,985.85	787,387.56
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	114,265.92	108,954.07
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	5,247.20	5,028.92
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	25,025.42	27,040.62
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	41,238.89	44,735.07
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	78,851.34	81,254.73
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	44,739.52	46,683.24
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	109,350.52	119,513.96
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,562.08	3,720.83
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	115,841.38	99,188.31
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	34,716.22	31,464.14
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	14,103.61	14,816.93
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>1XXX Instruction</b>		



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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	72.09	38.63
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	110,722.13	82,839.03
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	1,108.94	826.22
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	299.56	208.09
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	19,667.22	20,734.76
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	2,019.27	2,264.26
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	41,748.22	45,010.45
	<b>840 Custody and Child Care Services</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	10,914.28	21,968.34
	<b>890 Other Community Services</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	245.81	81.75
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	83,736.98	93,335.23
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			2XX Personal Services - Employee Benefits	4,177.95	4,315.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,627,713.66	1,641,886.43



# Trustees' Financial Summary

FY2010-11

Submit ID: 0351-21763421

16 Gallatin County  
0351 Bozeman H S

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						989,726.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,703,917.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,641,886.43	(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)						1,051,757.20	(5)



# Trustees' Financial Summary

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16 Gallatin County  
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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:

<b>PRC Revenue</b>	<b>2011 Value</b>
<b>215 Adult Basic Ed - Federal</b>	
4540 Adult Basic & Literacy Education (ABLE)	51,183.00
<b>220 PSAT Testing</b>	
1900 Other Revenue from Local Sources	4,267.00
<b>223 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	24,955.00
<b>224 Bozeman Schools Foundation Grant</b>	
1900 Other Revenue from Local Sources	47,330.60
<b>225 HS Federal Indirect Costs</b>	
1510 Interest Earnings	385.19
1900 Other Revenue from Local Sources	15,300.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	14,346.00
<b>225 Subtotal</b>	30,031.19
<b>230 Hawks Nest Early Learning Center</b>	
1800 Revenue from Community Services Activities	96,440.81
1900 Other Revenue from Local Sources	9,000.00
<b>230 Subtotal</b>	105,440.81
<b>231 EL/Civics</b>	
4540 Adult Basic & Literacy Education (ABLE)	16,675.00
<b>233 Tobacco Free Grant</b>	
3290 State - Other State Grants	86,520.00
<b>237 MTN School Wellness Minigrant</b>	
4650 Federal Miscellaneous Grants from OPI	5,000.00
<b>238 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	107,138.00
<b>242 Homeless Student Assistance</b>	
1920 Contributions/Donations from Private Sources	2,250.00
<b>243 Br. Alternative Student Assistance</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>244 MHSA ALL STATE/AA</b>	
1900 Other Revenue from Local Sources	6,618.19
<b>246 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	3,956.00
<b>247 Intro To Engineering</b>	
1900 Other Revenue from Local Sources	250.00
<b>251 MT Wildlife Legacy</b>	
1900 Other Revenue from Local Sources	10,000.00
<b>253 Adv. Placement</b>	



# Trustees' Financial Summary

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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	2011 Value
<b>253 Adv. Placement</b>	
1900 Other Revenue from Local Sources	65,580.00
<b>255 Title II, Part B Math &amp; Science Partnerships</b>	
4650 Federal Miscellaneous Grants from OPI	44,833.00
<b>256 Foundation for Healthy Montana</b>	
1900 Other Revenue from Local Sources	2,000.00
<b>258 EL/Civics Supplemental</b>	
1940 Textbook Sales and Rentals	497.00
<b>259 Rape Escape Training</b>	
1900 Other Revenue from Local Sources	1,014.00
<b>272 Instructional Coaching Donation</b>	
1510 Interest Earnings	1,408.74
<b>299 Adult Basic Ed - State</b>	
3620 State Adult Basic & Literacy Education	42,492.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	659,939.53

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

PRC Program Function Object	2011 Value
<b>215 Adult Basic Ed - Federal</b>	
<b>454 Adult Basic &amp; Literacy Education (ABLE)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	21,918.45
2XX Personal Services - Employee Benefits	6,392.79
5XX Other Purchased Services	2,642.68
6XX Supplies and Materials	17,405.83
8XX Other Expenditures	40.00
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	74.81
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	271.44
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	2,437.00
<b>215 Subtotal</b>	51,183.00
<b>219 High School Indian Ed for All OTO</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	1,334.01





# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>224 Bozeman Schools Foundation Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>221X Improvement of Instruction Services</b>	
6XX Supplies and Materials	2,968.04
	32,888.20
<b>224 Subtotal</b>	
<b>225 HS Federal Indirect Costs</b>	
<b>720 School Sponsored Athletics</b>	
<b>35XX Extracurricular - Athletics</b>	
7XX Property and Equipment Acquisition	26,290.00
<b>230 Hawks Nest Early Learning Center</b>	
<b>840 Custody and Child Care Services</b>	
<b>33XX Community Services</b>	
1XX Personal Services - Salaries	97,968.96
2XX Personal Services - Employee Benefits	10,926.12
5XX Other Purchased Services	557.91
6XX Supplies and Materials	17,103.65
8XX Other Expenditures	303.83
	126,860.47
<b>230 Subtotal</b>	
<b>231 EL/Civics</b>	
<b>454 Adult Basic &amp; Literacy Education (ABLE)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	12,139.00
2XX Personal Services - Employee Benefits	2,505.27
5XX Other Purchased Services	253.12
6XX Supplies and Materials	789.81
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	193.80
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	794.00
	16,675.00
<b>231 Subtotal</b>	
<b>233 Tobacco Free Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	60,810.68
2XX Personal Services - Employee Benefits	896.87
5XX Other Purchased Services	10,502.61
6XX Supplies and Materials	4,013.63
8XX Other Expenditures	411.97
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	6,024.00



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
233 Subtotal	82,659.76
236 08-09-10 Tobacco Free Grant	
329 State Miscellaneous Grants	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,502.88
2XX Personal Services - Employee Benefits	10.14
5XX Other Purchased Services	7,528.29
6XX Supplies and Materials	744.15
236 Subtotal	9,785.46
237 MTN School Wellness Minigrant	
465 Federal Miscellaneous Grants from OPI	
21XX Support Services - Students	
1XX Personal Services - Salaries	4,307.00
2XX Personal Services - Employee Benefits	671.88
6XX Supplies and Materials	21.12
237 Subtotal	5,000.00
238 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	27,178.39
2XX Personal Services - Employee Benefits	4,636.07
5XX Other Purchased Services	10,148.28
6XX Supplies and Materials	53,298.77
7XX Property and Equipment Acquisition	6,862.49
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	5,014.00
238 Subtotal	107,138.00
242 Homeless Student Assistance	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	763.92
8XX Other Expenditures	40.00
242 Subtotal	803.92
244 MHSA ALL STATE/AA	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,892.09
5XX Other Purchased Services	828.25
6XX Supplies and Materials	1,272.85





# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>258 EL/Civics Supplemental</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>221X Improvement of Instruction Services</b>	
6XX Supplies and Materials	783.31
<b>259 Rape Escape Training</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	1,355.00
<b>272 Instructional Coaching Donation</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	182,233.22
2XX Personal Services - Employee Benefits	31,659.12
5XX Other Purchased Services	1,532.91
6XX Supplies and Materials	22.48
<b>272 Subtotal</b>	215,447.73
<b>299 Adult Basic Ed - State</b>	
<b>362 State Adult Basic &amp; Literacy Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	32,259.27
2XX Personal Services - Employee Benefits	4,021.37
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	4,702.06
2XX Personal Services - Employee Benefits	1,477.80
3XX Purchased Professional and Technical Services	31.50
<b>299 Subtotal</b>	42,492.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	892,177.42



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						762,326.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						659,939.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						892,177.42	(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)						530,088.86	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
215 Adult Basic Ed - Federal	51,183.00	51,183.00	0.00
219 High School Indian Ed for All OTO	0.00	13,998.10	-13,998.10
220 PSAT Testing	4,267.00	4,013.00	254.00
223 Vo Ed All Career & Tech Ed Programs	24,955.00	24,955.00	0.00
224 Bozeman Schools Foundation Grant	47,330.60	32,888.20	14,442.40
225 HS Federal Indirect Costs	30,031.19	26,290.00	3,741.19
230 Hawks Nest Early Learning Center	105,440.81	126,860.47	-21,419.66
231 EL/Civics	16,675.00	16,675.00	0.00
233 Tobacco Free Grant	86,520.00	82,659.76	3,860.24
236 08-09-10 Tobacco Free Grant	0.00	9,785.46	-9,785.46
237 MTN School Wellness Minigrant	5,000.00	5,000.00	0.00
238 Vo Ed Carl Perkins Basic Grant	107,138.00	107,138.00	0.00
242 Homeless Student Assistance	2,250.00	803.92	1,446.08
243 Br. Alternative Student Assistance	500.00	0.00	500.00
244 MHSA ALL STATE/AA	6,618.19	6,618.19	0.00
246 Title III Part A English Language Acquisition	3,956.00	3,956.00	0.00
247 Intro To Engineering	250.00	0.00	250.00
249 District V Music Festival	0.00	573.18	-573.18
251 MT Wildlife Legacy	10,000.00	0.00	10,000.00
253 Adv. Placement	65,580.00	65,580.00	0.00
255 Title II, Part B Math & Science Partnerships	44,833.00	44,833.00	0.00
256 Foundation for Healthy Montana	2,000.00	8,289.10	-6,289.10



# Trustees' Financial Summary

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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
258 EL/Civics Supplemental	497.00	783.31	-286.31
259 Rape Escape Training	1,014.00	1,355.00	-341.00
272 Instructional Coaching Donation	1,408.74	215,447.73	-214,038.99
299 Adult Basic Ed - State	42,492.00	42,492.00	0.00
<b>Total</b>	<b>659,939.53</b>	<b>892,177.42</b>	<b>-232,237.89</b>



# Trustees' Financial Summary

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

### 17 - Adult Education Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	173,622.22	181,903.88
1190 Penalties and Interest on Taxes	744.08	985.15
1340 Fees for Adult Education	30,421.25	29,370.55
1510 Interest Earnings	1,384.87	1,082.38
1900 Other Revenue from Local Sources	0.00	226.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>206,172.42</b>	<b>213,568.12</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	11,981.17	8,611.50
2XX Personal Services - Employee Benefits	104.63	98.69
3XX Purchased Professional and Technical Services	103.65	445.00
5XX Other Purchased Services	250.97	198.24
6XX Supplies and Materials	2,357.79	2,065.03
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	3,825.25	2,639.00
5XX Other Purchased Services	5,524.19	5,667.81
6XX Supplies and Materials	2,857.95	3,954.06
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	31.31	20.60
5XX Other Purchased Services	104.50	283.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	126,120.05	139,478.99
2XX Personal Services - Employee Benefits	12,784.00	13,764.87
3XX Purchased Professional and Technical Services	112.88	130.00
5XX Other Purchased Services	4,041.79	3,415.49
6XX Supplies and Materials	8,048.59	5,247.50
8XX Other Expenditures	565.95	1,343.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>178,814.67</b>	<b>187,362.84</b>



# Trustees' Financial Summary

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

### 17 - Adult Education Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						126,521.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						213,568.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						187,362.84	(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)						152,726.63	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1311 Driver's Education Fees	85,629.50	83,355.00
1510 Interest Earnings	902.56	642.86
1900 Other Revenue from Local Sources	0.00	325.00
3260 State Driver's Education Reimbursement	28,733.34	34,764.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	115,265.40	119,087.12

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	67,974.03	61,197.67
2XX Personal Services - Employee Benefits	407.28	381.41
4XX Purchased Property Services	10,603.27	7,635.96
5XX Other Purchased Services	5,344.07	4,383.32
6XX Supplies and Materials	1,173.32	7,814.73
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	16,639.20	15,601.27
2XX Personal Services - Employee Benefits	2,360.77	1,706.46
5XX Other Purchased Services	594.05	892.99
6XX Supplies and Materials	215.09	0.00
8XX Other Expenditures	1,158.33	1,328.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	106,469.41	100,941.99



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						158,857.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119,087.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,941.99	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						177,002.62	(5)



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1510 Interest Earnings	1,201.68	665.33
5300 Operating Transfers from Other Funds	30,000.00	40,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>31,201.68</b>	<b>40,665.33</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	2,089.39	6,311.62
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	402.72	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	400.62	7,633.93
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	133.15	790.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,129.84	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	25,681.55	2,492.87
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,101.60	1,366.00
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	565.75	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	219.83
<b>840 Custody and Child Care Services</b>		
<b>33XX Community Services</b>		
1XX Personal Services - Salaries	0.00	419.76
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	6,322.90	5,982.91
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
1XX Personal Services - Salaries	0.00	1,276.41



# Trustees' Financial Summary

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

### 21 - Compensated Absence Fund

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

40,827.52

26,493.33

### Schedule Of Changes Worksheet

Beginning Fund Balance						120,253.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,665.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						26,493.33	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						134,425.04	(5)



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1110 District Tax Levy	192,546.30	203,715.53
1190 Penalties and Interest on Taxes	891.91	1,099.49
1510 Interest Earnings	3,125.50	2,892.19
3281 State Technology Aid	13,411.26	13,183.78
3445 State Combined Fund School Block Grant	0.00	47,493.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>209,974.97</b>	<b>268,384.72</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	0.00	9,589.66
6XX Supplies and Materials	0.00	168,511.45
7XX Property and Equipment Acquisition	0.00	24,969.86
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	0.00	949.54
2XX Personal Services - Employee Benefits	0.00	7.58
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	0.00	10,873.00
6XX Supplies and Materials	0.00	2,480.73
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	0.00	508.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>217,890.11</b>



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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						497,844.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						268,384.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						217,890.11	(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)						548,339.60	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0351-21763421

16 Gallatin County  
0351 Bozeman H S

## 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	2010 Value	2011 Value
1110 District Tax Levy	3,281,153.10	3,137,708.99
1190 Penalties and Interest on Taxes	12,742.67	20,509.93
1510 Interest Earnings	0.00	3,357.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,293,895.77	3,161,576.22

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	1,530,000.00	1,590,000.00
850 Interest on Debt	1,476,621.28	1,408,708.78
860 Agent Fees/Issuance Costs	900.00	900.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,007,521.28	2,999,608.78

### Schedule Of Changes Worksheet

Beginning Fund Balance	-218,919.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,161,576.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,999,608.78	(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)	-56,952.40	(5)



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1510 Interest Earnings	378,770.58	33,448.82
1530 Net Increase (Decrease) in the Fair Value of Investments	-277,880.50	-846.65
1900 Other Revenue from Local Sources	0.00	2,600.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>100,890.08</b>	<b>35,202.17</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	277,191.37	133,421.99
7XX Property and Equipment Acquisition	47,773.53	16,991.00
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	0.00	12,954.73
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	11,132.40
<b>24XX Support Services - School Administration</b>		
6XX Supplies and Materials	0.00	593.91
<b>25XX Support Services - Business</b>		
6XX Supplies and Materials	2,628.23	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	72,250.69	8,078.65
2XX Personal Services - Employee Benefits	5,347.96	83.34
3XX Purchased Professional and Technical Services	33,736.40	125,172.90
4XX Purchased Property Services	36,471.49	196,806.79
5XX Other Purchased Services	473.26	1,655.23
6XX Supplies and Materials	46,652.64	160,092.94
7XX Property and Equipment Acquisition	131,898.84	104,072.00
8XX Other Expenditures	854.25	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	11,250,803.94	2,761,739.22
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	11,039.93	28,511.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>11,917,122.53</b>	<b>3,561,306.81</b>



# 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

#### Schedule Of Changes Worksheet

Beginning Fund Balance						4,993,840.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,202.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,561,306.81	(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)						1,467,736.15	(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	2010 Value	2011 Value
1110 District Tax Levy	173,818.11	1,419,029.47
1190 Penalties and Interest on Taxes	801.85	2,284.18
1510 Interest Earnings	4,901.51	5,573.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	179,521.47	1,426,887.01

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	513.50	34,443.28
4XX Purchased Property Services	36,708.48	23,441.49
6XX Supplies and Materials	9,270.43	0.00
7XX Property and Equipment Acquisition	0.00	10,343.33
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	113,706.61	84,493.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	160,199.02	152,721.16

### Schedule Of Changes Worksheet

Beginning Fund Balance	365,845.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,426,887.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	152,721.16	(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)	1,640,011.15	(5)



# Trustees' Financial Summary

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

### 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	5,902.66	11,669.71
1520 Dividends on Investments	0.00	39.05
1530 Net Increase (Decrease) in the Fair Value of Investments	-6,578.44	35,994.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>-675.78</b>	<b>47,703.48</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	466,082.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,703.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	513,785.96	(5)



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1510 Interest Earnings	0.00	5.84
3250 Montana Digital Academy	0.00	14,136.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	14,141.84

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

PRC Program Function Object	2010 Value	2011 Value
<b>325 Montana Digital Academy</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	11,400.00
2XX Personal Services - Employee Benefits	0.00	1,822.25
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	0.00	919.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	14,141.84

### Schedule Of Changes Worksheet

Beginning Fund Balance		0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,141.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		14,141.84 (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)
		0.00 (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	2010 Value	2011 Value
1510 Interest Earnings	1,228.92	446.59
1700 Student Extracurricular Activity Receipts	917,298.87	926,015.69
1900 Other Revenue from Local Sources	9,800.00	9,800.00
6100 Material Prior Period Revenue Adjustments	0.00	17,812.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	928,327.79	954,074.33

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	925,966.66	945,639.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	925,966.66	945,639.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	158,624.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	954,074.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	945,639.00	(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)	167,060.04	(5)



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1510 Interest Earnings	521.02	203.36
1920 Contributions/Donations from Private Sources	2,975.00	100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,496.02	303.36

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	1,251.98	4,333.74
870 Student Scholarships	16,862.52	1,250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	18,114.50	5,583.74

#### Schedule Of Changes Worksheet

Beginning Fund Balance		58,162.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		303.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,583.74	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		52,882.10	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2010 Value	2011 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	487,744.82	387,055.85
XX	39X 1XXX 112	Certified Teacher Staff Salaries	553,720.11	524,954.29
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	5,524.87	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	5,785,575.99	5,625,648.63
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	194,544.83	115,807.53
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,215.73	2,130.89
XX	XXX 26XX 41X	Energy Utility Services	474,883.73	492,563.72
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	18,272.82	1,749,114.20
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	11,817,116.35	1,097,118.08
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	8,451.80	4,974.40
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	280,116.00
b. Related Services Block Grant Entitlement	93,372.00
c. Total Entitlements Subject to Reversion	373,488.00

### 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)]	496,739.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,150,332.46
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 FY2013 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2010-11

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	652,716.53	0.00	0.00	0.00	
280	1XXX	2XX	119,846.13	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	15.00	0.00	0.00	0.00	
280	1XXX	5XX	2,258.26	0.00	0.00	0.00	
280	1XXX	6XX	3,372.46	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	239,208.52	0.00	0.00	0.00	
280	21XX	2XX	18,251.31	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	103,247.65	0.00	0.00	0.00	
280	24XX	2XX	11,416.60	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	
<b>Totals</b>			1,150,332.46	0.00	0.00	0.00	1,150,332.46

*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 FY11.



# Trustees' Financial Summary

FY2010-11

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	4,031,406.08	0.00	0.00	0.00	4,031,406.08
Land Improvements	1,410,012.32	-65,379.87	1,755,178.52	0.00	3,099,810.97
Buildings	11,997,119.82	-88,635.18	32,187,280.47	0.00	44,095,765.11
Machinery and Equipment	2,333,145.93	0.00	198,145.21	15,477.20	2,515,813.94
Construction in Progress	31,101,009.38	-57,486.64	32,950.03	31,043,522.74	32,950.03
Totals at Historical Cost	50,872,693.53	-211,501.69	34,173,554.23	31,058,999.94	53,775,746.13
Less Accumulated Depreciation For:					
Improvement Accum	503,109.81	-12,316.38	111,111.07	0.00	601,904.50
Building Accum	5,462,645.40	-18,092.22	693,156.24	0.00	6,137,709.42
Machinery and Equipment Accum	1,749,514.80	0.00	105,514.77	15,477.20	1,839,552.37
Total Accumulated Depreciation	7,715,270.01	-30,408.60	909,782.08	15,477.20	8,579,166.29
Governmental Activities, Capital Assets, net	43,157,423.52	-181,093.09	33,263,772.15	31,043,522.74	45,196,579.84

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

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

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	45,291.60	0.00	0.00
Support Services Staff (22XX)	3,388.80	0.00	0.00
General Administration (23XX)	4,538.20	0.00	0.00
Operations and Maintenance (26XX)	33,682.14	0.00	0.00
Transportation (27XX)	1,274.50	0.00	0.00
Food Service (31XX)	13,242.05	0.00	0.00
Extracurricular (34XX, 35XX)	4,097.48	0.00	0.00
Unallocated	804,267.31	0.00	0.00
Total Depreciation for FY2011	909,782.08	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2010-11

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Bonds							
02/07/2008	9,340,000.00	0.00	420,000.00	0.00	8,920,000.00	440,000.00	8,480,000.00
03/09/2006	12,625,000.00	0.00	570,000.00	0.00	12,055,000.00	595,000.00	11,460,000.00
06/27/2007	13,295,000.00	0.00	600,000.00	0.00	12,695,000.00	625,000.00	12,070,000.00
Compensated Absences	1,409,821.06	170,230.39	102,513.54	0.00	1,477,537.91	140,401.56	1,337,136.35
Other	152,626.05	0.00	87,571.90	29,937.07	35,117.08	24,161.47	10,955.61
Total Governmental Activity							
Long-Term Liabilities	36,822,447.11	170,230.39	1,780,085.44	29,937.07	35,182,654.99	1,824,563.03	33,358,091.96

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.