



Trustees' Financial Summary

FY2006-07

Submit ID: 0076-26008849

05 Carbon County 0076 Belfry K-12 Schools

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 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 for state and federal programs.*

Certification

Business Manager/Clerk Diane Keller

Phone #: (406) 664-3319

(Signature)

(Date)

Chair, Board of Trustees David Cook

(Signature)

(Date)

County Superintendent Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY07 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ 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. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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PRC	Title	Project Type	Project Number	CFDA #
001	interest income	LOCAL		
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	05-0076-14-07	84.367
150	Miscellaneous	LOCAL		
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	05-0076-16-07	84.186A
306	Vo Ed All Career & Tech Ed Programs	STATE	05-0076	State
316	Title I Improving Basic Programs	FEDERAL	05-0076-31-07	84.010A
396	Title V, Part A, Innovative Programs	FEDERAL	05-0076-39-07	84.298
416	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	REAP	84.358A
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	05-0076-16-07	84.186A
606	Title II, Part D, Ed Technology	FEDERAL	05-0076-60-07	84.318
646	State OTO Weatherization & Deferred	STATE	15-3640	state
656	State OTO Indian Education for All	STATE	15-360	state
796	IDEA Part B	FEDERAL	56-9707-79-07	84.027
826	Vo Ed Carl Perkins Basic Grant	FEDERAL	05-0076-06-BG	84.048A
910	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	450,721.61	82,215.76	131,204.37	4,622.52
02	Taxes Receivable - Real and Personal (120-149)	24,927.00	2,491.00	700.00	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	5,000.00			
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	480,648.61	84,706.76	131,904.37	4,622.52
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	10,737.00	1,056.00		
25	Deferred Revenue (680)	24,927.00	2,491.00	700.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	35,664.00	3,547.00	700.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	112,935.00			
48	Fund Balance for Budget (961-970)	332,049.61	81,159.76	131,204.37	4,622.52
52	TOTAL FUND BALANCE/EQUITY	444,984.61	81,159.76	131,204.37	4,622.52
53	TOTAL LIABILITIES AND FUND BALANCE	480,648.61	84,706.76	131,904.37	4,622.52



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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)	18.17	68,762.74	69,676.65	4,825.14
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)			2,524.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18.17	68,762.74	72,200.65	4,825.14
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		325.00		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		325.00		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	18.17	68,437.74	72,200.65	4,825.14
52	TOTAL FUND BALANCE/EQUITY	18.17	68,437.74	72,200.65	4,825.14
53	TOTAL LIABILITIES AND FUND BALANCE	18.17	68,762.74	72,200.65	4,825.14



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	890.07		460.95	
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	890.07		460.95	
LIABILITIES					
21	Payable to Other Funds (601-606)	5,000.00			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,000.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-4,109.93		460.95	
52	TOTAL FUND BALANCE/EQUITY	-4,109.93		460.95	
53	TOTAL LIABILITIES AND FUND BALANCE	890.07		460.95	



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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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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)	3,134.87	3,249.39		
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	3,134.87	3,249.39		
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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,134.87	3,249.39		
52	TOTAL FUND BALANCE/EQUITY	3,134.87	3,249.39		
53	TOTAL LIABILITIES AND FUND BALANCE	3,134.87	3,249.39		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	178.79	156,362.75		
02	Taxes Receivable - Real and Personal (120-149)		2,353.00		
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)				
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	178.79	158,715.75		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,353.00		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,353.00		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	178.79	156,362.75		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	178.79	156,362.75		
53	TOTAL LIABILITIES AND FUND BALANCE	178.79	158,715.75		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			15,315.75	
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			15,315.75	
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)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY			15,315.75	
53	TOTAL LIABILITIES AND FUND BALANCE			15,315.75	



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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 FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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 FUND (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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01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	0.00	191,326.20
1111 District Levy - Real Property	82,033.00	677.00
1112 District Levy - Personal Property	15,980.00	10,784.00
1113 District Levy - Heavy Motor Vehicles	117.00	109.00
1114 District Levy - Pers Prop/Mobile Homes	2,450.00	1,548.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	16,432.80
1190 Penalties and Interest on Taxes	2,116.00	1,325.00
1510 Interest Earnings	12,466.00	16,961.00
1900 Other Revenue from Local Sources	1,994.00	434.00
3110 Direct State Aid	388,169.76	390,320.33
3111 Quality Educator	0.00	32,002.00
3112 At Risk Student	0.00	2,725.92
3113 Indian Education For All	0.00	2,040.00
3114 American Indian Achievement Gap	0.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	12,900.03	13,185.44
3120 State Guaranteed Tax Base Aid	0.00	82,280.40
3440 State HB20/SB417 Prop Tax Reimb	4,206.00	2,804.00
3444 State School Block Grant	41,544.30	41,860.04
3460 Montana Oil and Gas Tax	378,884.00	533,546.00
6100 Material Prior Period Revenue Adjustments	5,002.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	947,862.26	1,340,761.13

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	401,344.00	378,970.00
2XX Personal Services - Employee Benefits	64,164.00	81,217.00
3XX Purchased Professional and Technical Services	712.00	685.00
5XX Other Purchased Services	704.00	314.00
6XX Supplies and Materials	14,795.00	12,831.00
8XX Other Expenditures	2,633.00	7,995.00
21XX Support Services - Students		
5XX Other Purchased Services	2,160.00	2,463.00
6XX Supplies and Materials	34.00	20.00
222X Educational Media Services		
1XX Personal Services - Salaries	18,700.00	18,700.00
2XX Personal Services - Employee Benefits	2,950.00	4,384.00
6XX Supplies and Materials	2,271.00	1,477.00



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	62,961.00	71,999.00
		2XX	Personal Services - Employee Benefits	8,969.00	9,764.00
		3XX	Purchased Professional and Technical Services	0.00	5,612.55
		5XX	Other Purchased Services	3,292.00	3,359.00
		6XX	Supplies and Materials	2,315.00	331.00
		8XX	Other Expenditures	5,223.00	339.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	21,764.00	18,574.00
		2XX	Personal Services - Employee Benefits	5,092.00	3,819.00
		3XX	Purchased Professional and Technical Services	160.00	391.00
		5XX	Other Purchased Services	1,182.00	1,415.00
		6XX	Supplies and Materials	2,835.00	1,719.00
		8XX	Other Expenditures	691.00	522.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	48,914.00	67,199.00
		2XX	Personal Services - Employee Benefits	8,852.00	8,080.00
		3XX	Purchased Professional and Technical Services	2,329.00	6,088.75
		4XX	Purchased Property Services	56,326.00	49,061.00
		5XX	Other Purchased Services	20,956.00	19,803.00
		6XX	Supplies and Materials	6,353.00	16,146.10
		8XX	Other Expenditures	106.00	464.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	505.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	15,270.00	26,180.00
		2XX	Personal Services - Employee Benefits	3,146.00	5,614.00
		5XX	Other Purchased Services	0.00	200.00
		6XX	Supplies and Materials	2,839.00	1,594.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,419.00	1,450.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		6XX	Supplies and Materials	166.00	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	23,910.00	21,604.00
		2XX	Personal Services - Employee Benefits	8,842.00	4,664.00



Trustees' Financial Summary

FY2006-07

Submit ID: 0076-26008849

05 Carbon County

0076 Belfry K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	738.00	2,375.00
		810	Dues and Fees	85.00	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	5,031.00	2,486.00
		4XX	Purchased Property Services	0.00	202.00
		5XX	Other Purchased Services	1,242.00	302.00
		6XX	Supplies and Materials	2,668.00	602.00
		8XX	Other Expenditures	0.00	1,277.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	22,573.00	22,588.00
		3XX	Purchased Professional and Technical Services	0.00	2,246.00
		4XX	Purchased Property Services	0.00	523.00
		5XX	Other Purchased Services	1,019.00	1,301.00
		6XX	Supplies and Materials	1,813.00	1,498.00
		810	Dues and Fees	200.00	0.00
		8XX	Other Expenditures	0.00	2,355.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	18,813.00	24,427.00
		2XX	Personal Services - Employee Benefits	10,983.00	12,935.00
		4XX	Purchased Property Services	535.00	54.00
		6XX	Supplies and Materials	1,736.00	6,519.00
910	Budget Amendment				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	3,425.00	0.00
		6XX	Supplies and Materials	17,135.47	30,830.00
		7XX	Property and Equipment Acquisition	13,355.86	0.00
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	0.00	7,672.50
	25XX	Support Services - Business			
		6XX	Supplies and Materials	317.57	0.00
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	36,500.00	20,310.52
		4XX	Purchased Property Services	52,898.39	6,730.00



Trustees' Financial Summary

FY2006-07

Submit ID: 0076-26008849

05 Carbon County 0076 Belfry K-12 Schools

01 - General Fund

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	8,000.00	0.00
6XX Supplies and Materials	6,434.28	10,968.10
7XX Property and Equipment Acquisition	111,933.43	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	112,935.00
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	0.00	7,978.00
910 Subtotal	<u>250,000.00</u>	<u>197,424.12</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>1,142,320.00</u></u>	<u><u>1,134,162.52</u></u>

Schedule of Changes Worksheet

Beginning Fund Balance				355,282.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,340,761.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,134,162.52	(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	112,935.00	Less Last Year	229,831.00	(4b)	-116,896.00
					-116,896.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					444,984.61 (5)



Trustees' Financial Summary

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Submit ID: 0076-26008849

05 Carbon County 0076 Belfry K-12 Schools

10 - Transportation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	0.00	23,510.00
1111 District Levy - Real Property	1,986.00	272.00
1112 District Levy - Personal Property	564.00	1,174.00
1114 District Levy - Pers Prop/Mobile Homes	116.00	147.00
1190 Penalties and Interest on Taxes	136.00	102.00
1510 Interest Earnings	865.00	1,887.00
1900 Other Revenue from Local Sources	3.00	50.00
2220 County On-Schedule Trans Reimb	13,301.00	14,255.00
3210 State On-Schedule Trans Reimb	13,301.00	14,255.01
3440 State HB20/SB417 Prop Tax Reimb	344.00	229.00
3444 State School Block Grant	677.30	682.45
3460 Montana Oil and Gas Tax	12,157.00	55,196.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,450.30	111,759.46

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,604.00	15,219.00
2XX Personal Services - Employee Benefits	1,511.00	1,370.00
25XX Support Services - Business		
1XX Personal Services - Salaries	6,577.00	6,855.00
2XX Personal Services - Employee Benefits	2,938.00	2,900.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,168.00	1,629.00
5XX Other Purchased Services	1,165.00	1,513.00
6XX Supplies and Materials	342.00	70.70
27XX Student Transportation Services		
1XX Personal Services - Salaries	13,584.00	11,580.00
4XX Purchased Property Services	993.00	1,941.00
5XX Other Purchased Services	3,000.00	3,000.00
6XX Supplies and Materials	9,698.00	9,319.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,580.00	55,396.70



Trustees' Financial Summary

FY2006-07

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05 Carbon County

0076 Belfry K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					24,797.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,759.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					55,396.70	(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)					81,159.76	(5)



Trustees' Financial Summary

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05 Carbon County 0076 Belfry K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	0.00	395.00
1111 District Levy - Real Property	13,714.00	230.00
1112 District Levy - Personal Property	2,004.00	143.00
1114 District Levy - Pers Prop/Mobile Homes	257.00	84.00
1190 Penalties and Interest on Taxes	139.00	80.00
1510 Interest Earnings	4,827.00	5,968.37
1900 Other Revenue from Local Sources	36.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	559.00	225.00
3460 Montana Oil and Gas Tax	51,607.00	12,459.00
6100 Material Prior Period Revenue Adjustments	0.13	0.00

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

73,143.13 19,584.37

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	62,400.00

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

0.00 62,400.00

Schedule of Changes Worksheet

Beginning Fund Balance	174,020.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,584.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,400.00	(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)	131,204.37	(5)



Trustees' Financial Summary

FY2006-07

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05 Carbon County 0076 Belfry K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	110.00	72.00
1611	National School Lunch Program	13,753.00	7,144.00
1632	Daily Adult Sales	2,162.00	0.00
1900	Other Revenue from Local Sources	0.00	250.00
3220	State Food Services Match	0.00	4,660.00
4550	Federal Child Nutrition	22,983.00	14,210.00
6100	Material Prior Period Revenue Adjustments	-3,000.44	0.00

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

36,007.56	26,336.00
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2006 Value	2007 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	10,112.00	6,638.00
	2XX Personal Services - Employee Benefits	6,864.00	5,161.00
	5XX Other Purchased Services	220.00	0.00
	6XX Supplies and Materials	27,222.00	11,401.48
	8XX Other Expenditures	362.00	330.00

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

44,780.00	23,530.48
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Schedule of Changes Worksheet

Beginning Fund Balance				1,817.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				26,336.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				23,530.48	(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)				4,622.52	(5)



Trustees' Financial Summary

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05 Carbon County

0076 Belfry K-12 Schools

13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	6.00	0.00
1510 Interest Earnings	0.00	1.17
6100 Material Prior Period Revenue Adjustments	-0.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.52	1.17

Schedule of Changes Worksheet

Beginning Fund Balance	17.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.17	(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)	18.17	(5)



Trustees' Financial Summary

FY2006-07

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05 Carbon County 0076 Belfry K-12 Schools

14 - Retirement Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	2,765.00	3,489.00
2240	County Retirement Distribution	102,793.00	89,117.74
6100	Material Prior Period Revenue Adjustments	6,282.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>111,840.48</u>	<u>92,606.74</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	59,415.00	61,657.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,816.00	2,789.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	10,754.00	12,844.00
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	3,886.00	3,558.00
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,635.00	7,461.00
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,988.00	1,678.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,199.00	3,905.00
391	State Career & Technical Ed Entitlement - Agriculture		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,441.00	0.00
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	804.00	377.00
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	2,414.00	2,701.00
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	3,814.00	4,131.00



Trustees' Financial Summary

FY2006-07

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05 Carbon County 0076 Belfry K-12 Schools

14 - Retirement Fund

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

PRC Program Function Object	2006 Value	2007 Value
910 Food Services		
31XX Food Services		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	97,166.00	101,101.00

Schedule of Changes Worksheet

Beginning Fund Balance	76,932.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,606.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,101.00	(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)	68,437.74	(5)



Trustees' Financial Summary

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05 Carbon County

0076 Belfry K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	19,398.00
150 Miscellaneous	
1510 Interest Earnings	1,779.62
1900 Other Revenue from Local Sources	2,266.00
150 Subtotal	4,045.62
166 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,243.00
306 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,256.00
316 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	19,359.00
416 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4100 Federal Miscellaneous Grants - Direct from Feds	9,736.00
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	771.00
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,253.00
646 State OTO Weatherization & Deferred Maintenance	
3640 OTO Weatherization & Deferred Maintenance	17,300.00
656 State OTO Indian Education for All	
3650 OTO Indian Education for All	4,761.03
796 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	2,973.00
826 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,479.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,574.65

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

PRC Program Function Object	2007 Value
146 Title II, Part A, Teacher/Principal Train/Recruit	



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,865.00
2XX Personal Services - Employee Benefits	135.00
3XX Purchased Professional and Technical Services	536.00
5XX Other Purchased Services	13,744.00
6XX Supplies and Materials	3,118.00
	19,398.00
146 Subtotal	
150 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	202.00
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,503.00
365 Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	588.00
6XX Supplies and Materials	156.00
	2,449.00
150 Subtotal	
166 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	612.00
2XX Personal Services - Employee Benefits	118.00
6XX Supplies and Materials	41.00
	771.00
166 Subtotal	
306 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	1,912.00



Trustees' Financial Summary

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05 Carbon County

0076 Belfry K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	469.00
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	873.00
	3,254.00
306 Subtotal	
316 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,595.00
2XX Personal Services - Employee Benefits	3,970.00
5XX Other Purchased Services	2,350.00
6XX Supplies and Materials	444.00
	19,359.00
316 Subtotal	
396 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,243.00
416 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	1,682.00
2XX Personal Services - Employee Benefits	133.00
3XX Purchased Professional and Technical Services	450.00
5XX Other Purchased Services	7,038.00
6XX Supplies and Materials	433.00
	9,736.00
416 Subtotal	
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,253.00



Trustees' Financial Summary

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0076 Belfry K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
796 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	2,973.00
826 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,479.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<div style="border-top: 1px solid black; border-bottom: 3px double black;"> 0.00 61,915.00 </div>



Trustees' Financial Summary

FY2006-07

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05 Carbon County

0076 Belfry K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					48,746.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					85,574.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,915.00	(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	205.00	(4b)	-205.00	
						-205.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					72,200.65	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title II, Part A, Teacher/Principal Train/Recruit	19,398.00	19,398.00	0.00
150 Miscellaneous	4,045.62	2,449.00	1,596.62
166 Title IV, Part A, Safe & Drug-Free	1,243.00	771.00	472.00
306 Vo Ed All Career & Tech Ed Programs	3,256.00	3,254.00	2.00
316 Title I Improving Basic Programs	19,359.00	19,359.00	0.00
396 Title V, Part A, Innovative Programs	0.00	1,243.00	-1,243.00
416 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	9,736.00	9,736.00	0.00
433 Title IV, Part A, Safe & Drug-Free	771.00	0.00	771.00
606 Title II, Part D, Ed Technology	1,253.00	1,253.00	0.00
646 State OTO Weatherization & Deferred Maintenance	17,300.00	0.00	17,300.00
656 State OTO Indian Education for All	4,761.03	0.00	4,761.03
796 IDEA Part B	2,973.00	2,973.00	0.00
826 Vo Ed Carl Perkins Basic Grant	1,479.00	1,479.00	0.00
Total	85,574.65	61,915.00	23,659.65



Trustees' Financial Summary

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17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	165.00	205.14
6100 Material Prior Period Revenue Adjustments	0.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	165.44	205.14

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

PRC Program Function Object	2006 Value	2007 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
6XX Supplies and Materials	117.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	117.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	4,620.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	205.14	(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)	4,825.14	(5)



Trustees' Financial Summary

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18 - Traffic Education Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	27.00	38.07
3260 State Driver's Education Reimbursement	606.00	0.00
6100 Material Prior Period Revenue Adjustments	-0.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	632.83	38.07

Schedule of Changes Worksheet

Beginning Fund Balance	-4,148.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38.07	(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)	-4,109.93	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	18.00	19.95
6100 Material Prior Period Revenue Adjustments	0.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18.32	19.95

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	197.00	73.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	197.00	73.00

Schedule of Changes Worksheet

Beginning Fund Balance	514.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73.00	(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)	460.95	(5)



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28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	193.00	312.98
3281 State Technology Aid	5,209.56	4,918.89
6100 Material Prior Period Revenue Adjustments	0.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,403.34	5,231.87

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	853.00
4XX Purchased Property Services	0.00	2,088.00
6XX Supplies and Materials	0.00	5,161.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	8,102.00

Schedule of Changes Worksheet

Beginning Fund Balance	6,005.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,231.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,102.00	(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)
	3,134.87	(5)



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29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	109.00	137.39
6100 Material Prior Period Revenue Adjustments	-0.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	108.88	137.39

Schedule of Changes Worksheet

Beginning Fund Balance	3,112.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	137.39	(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)	3,249.39	(5)



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60 - Building Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	4.00	7.79
6100 Material Prior Period Revenue Adjustments	-0.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.60	7.79

Schedule of Changes Worksheet

Beginning Fund Balance	171.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.79	(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)	178.79	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	0.00	1,179.00
1111 District Levy - Real Property	50,339.00	656.00
1112 District Levy - Personal Property	3,557.00	566.00
1114 District Levy - Pers Prop/Mobile Homes	453.00	327.00
1190 Penalties and Interest on Taxes	57.00	178.00
1510 Interest Earnings	1,379.00	6,659.75
1900 Other Revenue from Local Sources	135.00	0.00
3460 Montana Oil and Gas Tax	119,483.00	49,341.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	175,403.00	58,906.75

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	7,719.00	3,374.00
6XX Supplies and Materials	3,590.00	5,000.00
7XX Property and Equipment Acquisition	47,650.00	10,614.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,959.00	18,988.00

Schedule of Changes Worksheet

Beginning Fund Balance	116,444.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,906.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,988.00	(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)	156,362.75	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2006 Value	2007 Value
1XXX Revenues from Student Activities	62,972.43	44,807.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,972.43	44,807.75

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

PRC Program Function Object	2006 Value	2007 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	59,489.00	47,532.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	59,489.00	47,532.00

Schedule of Changes Worksheet

Beginning Fund Balance	18,040.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,807.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,532.00	(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)	15,315.75	(5)



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Fund	Account	Description	2006 Value	2007 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	15,270.00	26,180.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	21,604.00
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	2,963.44	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	438,820.21	371,484.47
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	1,207.45	10,088.03
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	45,355.08	34,735.07
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	112,935.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,185.44
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,185.44

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,394.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,986.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,038.00
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding in FY2009 Maximum Budget: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	26,180.00	0.00	0.00	0.00	
280	1XXX	2XX	5,614.00	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	200.00	0.00	0.00	0.00	
280	1XXX	6XX	1,594.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	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	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	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	1,450.00	0.00	0.00	0.00	
Totals			35,038.00	0.00	0.00	0.00	35,038.00



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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 FY07.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	354,955.69	0.00	0.00	0.00	354,955.69
Buildings	150,767.00	0.00	73,295.00	0.00	224,062.00
Machinery And Equipment	197,367.50	0.00	85,114.00	84,477.00	198,004.50
Construction in Progress	0.00	0.00	5,771.00	0.00	5,771.00
Totals at historical cost	703,090.19	0.00	164,180.00	84,477.00	782,793.19
Governmental activities, capital assets, net	703,090.19	0.00	164,180.00	84,477.00	782,793.19

* 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.

*** Has comments.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	11,794.00	0.00	0.00
Support Services Staff (22XX)	1,109.00	0.00	0.00
General Administration (23XX)	459.00	0.00	0.00
School Administration (24XX)	467.00	0.00	0.00
Financial Administration (25XX)	0.00	0.00	0.00
Operations and Maintenance (26XX)	544.00	0.00	0.00
Transportation (27XX)	25,792.00	0.00	0.00
Food Service (31XX)	1,536.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,441.00	0.00	0.00
Total Depreciation for FY2007	43,142.00	0.00	0.00

*** Has comments.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Compensated	3,819.70	0.00	0.00	1,907.76	1,911.94	1,911.94	0.00
Total Governmental Activity							
Long-Term Liabilities	3,819.70	0.00	0.00	1,907.76	1,911.94	1,911.94	0.00

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

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