



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

**16 Gallatin County
0368 Belgrade Elem**

Due Dates:

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

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

Phone #: (406) 924-2031

(Signature)

(Date)

Chair, Board of Trustees Lance Voegele

(Signature)

(Date)

County Superintendent Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY07 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.



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

PRC	Title	Project Type	Project Number	CFDA #
005	Prior period adjustment	LOCAL		
010	State OTO Weatherization & Deferred	STATE	010	state
020	State OTO Indian Education for All	STATE	020	state
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1603681406	84.367
147	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1603681407	84.367
157	Title III Part A English Language Acquisition	FEDERAL	1603684107	84.365A
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	1603681606	84.186A
167	Title IV, Part A, Safe & Drug-Free	FEDERAL	1603681607	84.186A
277	Gifted and Talented	STATE	1603681307	State
316	Title I Accountability	FEDERAL	1603683106	84.348A
317	Title I, Part A, Accountability	FEDERAL	1603683107	84.348A
396	Title V Part A	FEDERAL	1303683906	84.298
397	Title V Part A	FEDERAL	1303683907	84.298
606	Title II, Part D, Ed Technology	FEDERAL	1603686006	84.318
607	Title II, Part D, Ed Technology	FEDERAL	1603686007	84.318
728	Swingshift Afterschool Program	LOCAL		
733	Eagle's Nest-United Way Grant	LOCAL		
745	Medicaid Reimbursement	LOCAL		
777	IDEA, Part B, Children w/Disabilities	FEDERAL	1603687707	84.027
797	IDEA-Preschool Section 619	FEDERAL	1603687907	84.173A
910	Budget Amendment			



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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)	1,081,173.45	193,549.49	117,163.66	226.13
02	Taxes Receivable - Real and Personal (120-149)	201,814.62	19,337.22	7,537.90	
03	Taxes Receivable - Protested (150-159)	121,920.72	11,887.10	3,668.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	31,888.06			
07	Inventories (220 & 230)				15,714.58
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,436,796.85	224,773.81	128,369.73	15,940.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		234.11		883.22
25	Deferred Revenue (680)	323,735.34	31,224.32	11,206.07	
26	Other Liabilities (690-699)	3,477.65			
35	TOTAL LIABILITIES	327,212.99	31,458.43	11,206.07	883.22
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				15,714.58
37	Reserve for Encumbrances (953)	314,825.03	48,428.95	10,991.25	3.50
48	Fund Balance for Budget (961-970)	794,758.83	144,886.43	106,172.41	-660.59
52	TOTAL FUND BALANCE/EQUITY	1,109,583.86	193,315.38	117,163.66	15,057.49
53	TOTAL LIABILITIES AND FUND BALANCE	1,436,796.85	224,773.81	128,369.73	15,940.71



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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)	13,285.24	463,025.10	714,686.80	
02	Taxes Receivable - Real and Personal (120-149)	15.77			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			152,906.15	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,301.01	463,025.10	867,592.95	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			11,074.09	
25	Deferred Revenue (680)	15.77			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15.77		11,074.09	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			21,310.86	
48	Fund Balance for Budget (961-970)	13,285.24	463,025.10	835,208.00	
52	TOTAL FUND BALANCE/EQUITY	13,285.24	463,025.10	856,518.86	
53	TOTAL LIABILITIES AND FUND BALANCE	13,301.01	463,025.10	867,592.95	



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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)				20,385.95
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				20,385.95
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)				20,385.95
52	TOTAL FUND BALANCE/EQUITY				20,385.95
53	TOTAL LIABILITIES AND FUND BALANCE				20,385.95



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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				



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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)	185,028.04	260,908.16		533,195.36
02	Taxes Receivable - Real and Personal (120-149)	3,837.89			48,366.42
03	Taxes Receivable - Protested (150-159)	2,345.33			31,240.50
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	191,211.26	260,908.16		612,802.28
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,183.22			79,606.92
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,183.22			79,606.92
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	252.32			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	184,775.72	260,908.16		533,195.36
52	TOTAL FUND BALANCE/EQUITY	185,028.04	260,908.16		533,195.36
53	TOTAL LIABILITIES AND FUND BALANCE	191,211.26	260,908.16		612,802.28



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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)	422,711.61		87,780.18	
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)				
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	422,711.61		87,780.18	
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	163,556.93			
48	Fund Balance for Budget (961-970)	259,154.68			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	422,711.61		87,780.18	
53	TOTAL LIABILITIES AND FUND BALANCE	422,711.61		87,780.18	



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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)	31,978.26			
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	31,978.26			
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)	2,707.27			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	31,978.26			
53	TOTAL LIABILITIES AND FUND BALANCE	31,978.26			



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

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				



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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)	1,000.00		42,937.62	233.65
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	1,000.00		42,937.62	233.65
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	1,000.00		42,937.62	233.65
53	TOTAL LIABILITIES AND FUND BALANCE	1,000.00		42,937.62	233.65



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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)		150,037.62		
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		150,037.62		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		150,037.62		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		150,037.62		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		150,037.62		



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

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				



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

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				



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	3,049,094.27	3,106,197.95
1112 District Levy - Personal Property	137,683.37	147,458.09
1113 District Levy - Heavy Motor Vehicles	90.26	0.00
1190 Penalties and Interest on Taxes	15,254.69	12,744.37
1310 Individual Tuition	11,068.00	0.00
1510 Interest Earnings	58,251.62	95,267.79
1900 Other Revenue from Local Sources	7,273.38	2,272.99
1910 Rentals	4,714.00	9,983.50
3110 Direct State Aid	3,857,151.10	4,009,388.64
3111 Quality Educator	0.00	253,406.00
3112 At Risk Student	0.00	32,184.36
3113 Indian Education For All	0.00	39,372.00
3114 American Indian Achievement Gap	0.00	7,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	428,895.12	442,338.19
3120 State Guaranteed Tax Base Aid	1,554,171.24	1,590,447.88
3440 State HB20/SB417 Prop Tax Reimb	4,213.20	2,886.41
3444 State School Block Grant	324,104.60	326,567.79
6100 Material Prior Period Revenue Adjustments	18,952.79	47,410.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,470,917.64	10,125,726.76

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	4,046,180.02	4,195,603.90
2XX Personal Services - Employee Benefits	619,829.75	662,515.37
3XX Purchased Professional and Technical Services	0.00	760.29
4XX Purchased Property Services	250.00	307.00
5XX Other Purchased Services	263.56	211.16
6XX Supplies and Materials	328,996.51	369,778.45
810 Dues and Fees	2,110.00	0.00
8XX Other Expenditures	0.00	429.00
21XX Support Services - Students		
1XX Personal Services - Salaries	296,595.00	412,040.25
2XX Personal Services - Employee Benefits	45,475.84	58,576.42
3XX Purchased Professional and Technical Services	17,146.20	4,829.67
5XX Other Purchased Services	882.90	0.00
6XX Supplies and Materials	1,134.87	2,234.91
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	112,465.96	72,459.01



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	8,456.69	6,763.48
		3XX	Purchased Professional and Technical Services	250.00	0.00
		5XX	Other Purchased Services	10,301.23	16,625.70
		6XX	Supplies and Materials	42,712.81	13,912.43
		810	Dues and Fees	730.00	0.00
		8XX	Other Expenditures	0.00	2,703.80
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	246,120.22	304,645.68
		2XX	Personal Services - Employee Benefits	38,029.82	43,869.88
		4XX	Purchased Property Services	424.33	535.84
		6XX	Supplies and Materials	35,862.34	38,196.31
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	55,551.60	58,092.60
		2XX	Personal Services - Employee Benefits	5,339.64	6,036.47
		3XX	Purchased Professional and Technical Services	95.20	2,969.13
		5XX	Other Purchased Services	524.86	123.88
		6XX	Supplies and Materials	1,153.96	1,143.05
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	503,104.00	573,313.42
		2XX	Personal Services - Employee Benefits	68,349.46	89,645.45
		3XX	Purchased Professional and Technical Services	70.00	40.00
		5XX	Other Purchased Services	4,819.75	3,355.41
		6XX	Supplies and Materials	8,511.57	15,807.39
		810	Dues and Fees	5,497.00	0.00
		8XX	Other Expenditures	0.00	2,023.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	164,082.62	174,821.75
		2XX	Personal Services - Employee Benefits	27,999.11	31,751.80
		3XX	Purchased Professional and Technical Services	18,257.70	12,130.09
		4XX	Purchased Property Services	41,178.66	45,048.44
		5XX	Other Purchased Services	178,406.32	153,062.25
		6XX	Supplies and Materials	52,962.08	37,842.42
		7XX	Property and Equipment Acquisition	0.00	27,824.46
		810	Dues and Fees	8,136.00	0.00
		8XX	Other Expenditures	0.00	10,482.40
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	546,103.96	617,892.17
		2XX	Personal Services - Employee Benefits	135,077.39	158,171.60
		3XX	Purchased Professional and Technical Services	86,307.23	40,156.95
		4XX	Purchased Property Services	358,858.05	444,172.88



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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	37,272.06	23,159.10
		6XX	Supplies and Materials	141,585.32	187,684.05
		7XX	Property and Equipment Acquisition	13,405.40	9,020.00
		810	Dues and Fees	1,556.00	0.00
		8XX	Other Expenditures	2,364.83	12,789.95
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	579,845.45	584,476.98
		2XX	Personal Services - Employee Benefits	101,628.09	131,699.12
		3XX	Purchased Professional and Technical Services	1,198.93	777.95
		4XX	Purchased Property Services	58.50	0.00
		5XX	Other Purchased Services	1,676.33	501.38
		6XX	Supplies and Materials	8,833.31	8,644.25
		7XX	Property and Equipment Acquisition	0.00	5,426.50
		810	Dues and Fees	3,333.30	130.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	101,798.94	109,699.51
		2XX	Personal Services - Employee Benefits	19,714.32	20,400.05
		5XX	Other Purchased Services	195.72	0.00
		6XX	Supplies and Materials	2,398.62	1,536.39
		810	Dues and Fees	60.00	150.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	5,428.19	1,058.90
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	55,060.11	56,516.61
		2XX	Personal Services - Employee Benefits	5,836.02	9,188.53
		3XX	Purchased Professional and Technical Services	0.00	964.00
		5XX	Other Purchased Services	653.62	494.98
		6XX	Supplies and Materials	33.41	119.17
		810	Dues and Fees	168.00	159.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,092.39	14,970.00
		2XX	Personal Services - Employee Benefits	5,002.49	5,042.65
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	39,396.00
		2XX	Personal Services - Employee Benefits	0.00	4,024.06
		6XX	Supplies and Materials	0.00	13,908.21



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

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		
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	20,332.75	16,589.40
		2XX	Personal Services - Employee Benefits	671.26	980.41
		4XX	Purchased Property Services	0.00	360.00
		5XX	Other Purchased Services	0.00	155.90
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	91,775.92	86,970.55
		2XX	Personal Services - Employee Benefits	1,405.86	1,496.03
		3XX	Purchased Professional and Technical Services	6,400.00	6,200.00
		4XX	Purchased Property Services	1,399.90	0.00
		5XX	Other Purchased Services	801.00	607.00
		6XX	Supplies and Materials	12,332.50	5,290.78
860	Community Drug Free Programs				
	33XX		Community Services		
		6XX	Supplies and Materials	1,276.76	0.00
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	0.00	23,000.00
		6XX	Supplies and Materials	2,994.13	6,678.36
910	Budget Amendment				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	0.00	188,246.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>9,367,193.64</u>	<u>10,291,417.51</u>



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,430,773.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,125,726.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,291,417.51	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	314,825.03	Less Last Year	470,323.49	(4b)		-155,498.46	
						-155,498.46	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,109,583.86	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

10 - Transportation Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	297,527.75	302,453.01
1112 District Levy - Personal Property	10,089.01	14,269.10
1113 District Levy - Heavy Motor Vehicles	7.66	0.00
1190 Penalties and Interest on Taxes	1,166.55	1,139.56
1410 Individual Transportation Fees	17,819.74	18,570.25
1420 Trans Fees from Other Schl Dists Within State	6,477.65	260.97
1510 Interest Earnings	4,178.61	4,330.92
1900 Other Revenue from Local Sources	8,086.62	0.00
2220 County On-Schedule Trans Reimb	138,297.45	155,770.75
3210 State On-Schedule Trans Reimb	138,297.46	155,706.09
3440 State HB20/SB417 Prop Tax Reimb	411.04	281.32
3444 State School Block Grant	16,696.50	16,823.39
6100 Material Prior Period Revenue Adjustments	-14,537.20	1,023.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	624,518.84	670,629.12

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
5XX Other Purchased Services	10,429.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4,480.06	4,418.81
5XX Other Purchased Services	1,027.81	1,230.66
7XX Property and Equipment Acquisition	115,435.25	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	325,695.31	375,002.02
2XX Personal Services - Employee Benefits	47,488.78	67,366.32
3XX Purchased Professional and Technical Services	4,278.46	3,837.46
4XX Purchased Property Services	17,160.01	24,247.44
5XX Other Purchased Services	4,151.44	47,241.01
6XX Supplies and Materials	71,559.27	84,119.35
810 Dues and Fees	765.00	10.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	37,826.37	34,184.86
2XX Personal Services - Employee Benefits	7,379.24	7,229.08
4XX Purchased Property Services	0.00	285.99



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

10 - Transportation Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	647,676.00	649,173.00
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Schedule of Changes Worksheet

Beginning Fund Balance		135,518.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		670,629.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		649,173.00 (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	48,428.95	
Less Last Year	12,088.41	(4b)
		36,340.54
		36,340.54 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		193,315.38 (5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	108.41	145,348.79
1112 District Levy - Personal Property	134.20	3,477.17
1190 Penalties and Interest on Taxes	140.42	771.45
1510 Interest Earnings	8,511.47	4,928.79
3440 State HB20/SB417 Prop Tax Reimb	0.00	138.38
6100 Material Prior Period Revenue Adjustments	150.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,044.50	154,664.58

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	140,700.00	146,550.00
280 Special Education - Local and State		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	10,991.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	140,700.00	157,541.25

Schedule of Changes Worksheet

Beginning Fund Balance	109,049.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	154,664.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	157,541.25	(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	10,991.25	
Less Last Year	0.00	(4b)
	10,991.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	117,163.66	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

12 - School Food Services Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,547.21	1,580.86
1611 National School Lunch Program	298,250.19	334,343.96
1632 Daily Adult Sales	40.00	0.00
1900 Other Revenue from Local Sources	347.41	33.00
4550 Federal Child Nutrition	222,795.34	255,055.16
6100 Material Prior Period Revenue Adjustments	577.32	98.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	523,557.47	591,111.75

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	234,286.46	260,103.10
2XX Personal Services - Employee Benefits	49,733.94	71,136.63
4XX Purchased Property Services	667.21	1,417.50
5XX Other Purchased Services	1,024.92	0.00
6XX Supplies and Materials	245,866.90	275,839.20
810 Dues and Fees	736.82	479.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	532,316.25	608,975.43

Schedule of Changes Worksheet

Beginning Fund Balance	43,420.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	591,111.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	608,975.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year 15,714.58 Less Last Year 24,144.30 (4a)	-8,429.72	
Increase/Decrease of Reserve for Encumbrances		
This Year 3.50 Less Last Year 2,073.12 (4b)	-2,069.62	
	-10,499.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,057.49	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	300.31	33.88
1112 District Levy - Personal Property	177.49	5.33
1113 District Levy - Heavy Motor Vehicles	0.32	0.00
1190 Penalties and Interest on Taxes	30.02	7.35
1510 Interest Earnings	408.45	559.43
6100 Material Prior Period Revenue Adjustments	0.00	4.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	916.59	610.76

Schedule of Changes Worksheet

Beginning Fund Balance	12,674.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	610.76	(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)	13,285.24	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

14 - Retirement Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	21,299.38	21,332.76
2240	County Retirement Distribution	1,003,697.71	1,159,323.98
6100	Material Prior Period Revenue Adjustments	11.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,025,008.90</u>	<u>1,180,656.74</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	601,154.00	684,668.54
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	40,206.98	57,749.97
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	50,610.05	10,917.71
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	36,525.94	45,330.32
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	8,363.61	8,762.36
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	74,297.17	84,600.35
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	22,616.09	24,207.22
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	73,988.00	84,305.46
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	38,663.12	45,171.88
271	State and Federal Aggregate of Reimbursements/Indirect C		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	2,661.03
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	111,214.08	84,825.27
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	18,489.77	17,230.87
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	8,234.84	8,459.59



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
280	Special Education - Local and State				
	24XX	Support Services - School Administration			
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	4,334.87	3,704.30
329	State Miscellaneous Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,102.23
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,439.16	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	3,004.72	2,286.61
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	12,930.04	12,341.03
840	Custody and Child Care Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	6,559.97	6,724.46
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	31,055.57	38,102.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,144,687.98</u>	<u>1,228,151.60</u>



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

**16 Gallatin County
0368 Belgrade Elem**

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					510,519.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,180,656.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,228,151.60	(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)					463,025.10	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

**16 Gallatin County
0368 Belgrade Elem**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
005 Prior period adjustment	
6100 Material Prior Period Revenue Adjustments	503.87
010 State OTO Weatherization & Deferred Maintenance	
3640 OTO Weatherization & Deferred Maintenance	296,290.00
020 State OTO Indian Education for All	
3650 OTO Indian Education for All	91,887.88
147 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	139,067.00
157 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	1,240.00
166 Title IV, Part A, Safe & Drug-Free	
6100 Material Prior Period Revenue Adjustments	422.63
167 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	6,000.00
6100 Material Prior Period Revenue Adjustments	12.33
167 Subtotal	6,012.33
277 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	3,938.00
317 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	262,085.49
397 Title V Part A	
4350 Title V, Part A, Innovative Programs	7,632.00
606 Title II, Part D, Ed Technology	
6100 Material Prior Period Revenue Adjustments	-712.39
607 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	5,389.00
745 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	64,429.28
777 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	457,300.25
6100 Material Prior Period Revenue Adjustments	-17.95
777 Subtotal	457,282.30
797 IDEA-Preschool Section 619	
4570 IDEA Preschool	24,667.00
6100 Material Prior Period Revenue Adjustments	-283.43



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
797 Subtotal	24,383.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,359,850.96

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

PRC Program Function Object	2007 Value
020 State OTO Indian Education for All	
365 Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	742.80
221X Improvement of Instruction Services	
6XX Supplies and Materials	1,995.34
020 Subtotal	2,738.14
147 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	137,978.19
2XX Personal Services - Employee Benefits	51,368.32
147 Subtotal	189,346.51
157 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
6XX Supplies and Materials	1,240.00
167 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	84.30
5XX Other Purchased Services	1,662.20
6XX Supplies and Materials	1,276.15
167 Subtotal	3,022.65



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
277 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	3,938.00
316 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	558.76
5XX Other Purchased Services	106.00
6XX Supplies and Materials	428.97
8XX Other Expenditures	6,073.94
	7,167.67
316 Subtotal	
317 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	170,169.42
2XX Personal Services - Employee Benefits	45,970.91
6XX Supplies and Materials	216.84
	216,357.17
317 Subtotal	
397 Title V Part A	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
1XX Personal Services - Salaries	1,173.67
607 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	799.92
222X Educational Media Services	
1XX Personal Services - Salaries	463.05
2XX Personal Services - Employee Benefits	73.94
	1,336.91
607 Subtotal	



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
745 Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	14,515.59
2XX Personal Services - Employee Benefits	4,790.78
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	10,416.67
2XX Personal Services - Employee Benefits	2,210.62
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	6,318.00
5XX Other Purchased Services	65.07
6XX Supplies and Materials	3,200.62
7XX Property and Equipment Acquisition	17,180.50
221X Improvement of Instruction Services	
5XX Other Purchased Services	62.50
	58,760.35
745 Subtotal	
777 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	167,298.98
2XX Personal Services - Employee Benefits	63,871.76
3XX Purchased Professional and Technical Services	98,465.15
6XX Supplies and Materials	12,337.46
21XX Support Services - Students	
1XX Personal Services - Salaries	75,845.72
2XX Personal Services - Employee Benefits	21,400.08
3XX Purchased Professional and Technical Services	14,386.10
6XX Supplies and Materials	3,677.05
	457,282.30
777 Subtotal	
797 IDEA-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	24,383.57



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	966,746.94
--	------	------------

Schedule of Changes Worksheet

Beginning Fund Balance	447,199.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,359,850.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	966,746.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 21,310.86 Less Last Year 5,095.18 (4b) 16,215.68		
	16,215.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	856,518.86	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
005 Prior period adjustment	503.87	0.00	503.87
010 State OTO Weatherization & Deferred Maintenance	296,290.00	0.00	296,290.00
020 State OTO Indian Education for All	91,887.88	2,738.14	89,149.74
147 Title II, Part A, Teacher/Principal Train/Recruit	139,067.00	189,346.51	-50,279.51
157 Title III Part A English Language Acquisition	1,240.00	1,240.00	0.00
166 Title IV, Part A, Safe & Drug-Free	422.63	0.00	422.63
167 Title IV, Part A, Safe & Drug-Free	6,012.33	3,022.65	2,989.68
277 Gifted and Talented	3,938.00	3,938.00	0.00
316 Title I Accountability	0.00	7,167.67	-7,167.67
317 Title I, Part A, Accountability	262,085.49	216,357.17	45,728.32
397 Title V Part A	7,632.00	1,173.67	6,458.33
606 Title II, Part D, Ed Technology	-712.39	0.00	-712.39
607 Title II, Part D, Ed Technology	5,389.00	1,336.91	4,052.09
745 Medicaid Reimbursement	64,429.28	58,760.35	5,668.93
777 IDEA, Part B, Children w/Disabilities	457,282.30	457,282.30	0.00
797 IDEA-Preschool Section 619	24,383.57	24,383.57	0.00
Total	1,359,850.96	966,746.94	393,104.02



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	635.11	859.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	635.11	859.13

Schedule of Changes Worksheet

Beginning Fund Balance	19,526.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	859.13	(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)	20,385.95	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

28 - Technology Fund

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

PRC Revenue		2006 Value	2007 Value
1111	District Levy - Real Property	61,046.43	59,152.01
1112	District Levy - Personal Property	2,814.52	2,227.10
1113	District Levy - Heavy Motor Vehicles	1.95	0.00
1190	Penalties and Interest on Taxes	324.14	249.69
1510	Interest Earnings	4,279.54	7,229.29
1900	Other Revenue from Local Sources	3,871.11	70.00
3281	State Technology Aid	54,711.18	52,886.24
3440	State HB20/SB417 Prop Tax Reimb	84.08	54.30
6100	Material Prior Period Revenue Adjustments	6.84	3,696.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>127,139.79</u>	<u>125,565.45</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		
	3XX Purchased Professional and Technical Services	39,308.92	45.00
	6XX Supplies and Materials	76,825.55	39,268.63
	810 Dues and Fees	10,280.00	0.00
25XX	Support Services - Business		
	3XX Purchased Professional and Technical Services	4,239.90	0.00
26XX	Operation and Maintenance of Plant Services		
	7XX Property and Equipment Acquisition	12,117.04	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>142,771.41</u>	<u>39,313.63</u>



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					116,749.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					125,565.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,313.63	(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	252.32	Less Last Year	18,225.24	(4b)	-17,972.92	
					-17,972.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					185,028.04	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

29 - Flexibility Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	4,739.20	9,201.37
1900	Other Revenue from Local Sources	22,164.60	18,626.21
1920	Contributions/Donations from Private Sources	9,204.25	0.00
3445	State Combined Fund School Block Grant	27,621.18	27,831.10
4100	Federal Miscellaneous Grants - Direct from Feds	34,094.64	25,378.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>97,823.87</u>	<u>81,036.77</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		
	6XX Supplies and Materials	6,096.52	2,857.73
222X	Educational Media Services		
	6XX Supplies and Materials	243.63	418.29
25XX	Support Services - Business		
	6XX Supplies and Materials	920.00	0.00
26XX	Operation and Maintenance of Plant Services		
	6XX Supplies and Materials	0.00	285.00
	7XX Property and Equipment Acquisition	0.00	10,721.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>7,260.15</u>	<u>14,282.02</u>



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance					194,161.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					81,036.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,282.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	8.07	(4b)	-8.07	
					-8.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					260,908.16	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

50 - Debt Service Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	929,847.47	711,927.02
1112 District Levy - Personal Property	22,439.47	29,093.77
1113 District Levy - Heavy Motor Vehicles	5.80	0.00
1190 Penalties and Interest on Taxes	2,711.11	3,093.08
1510 Interest Earnings	13,265.46	26,352.43
3120 State Guaranteed Tax Base Aid	293,840.75	291,443.79
3440 State HB20/SB417 Prop Tax Reimb	1,304.52	648.16
6100 Material Prior Period Revenue Adjustments	0.00	2,237.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,263,414.58	1,064,796.02

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	8,550.00	10,400.31
840 Principal On Debt	502,000.00	605,900.00
850 Interest on Debt	507,755.71	423,193.76
860 Agent Fees/Issuance Costs	850.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,019,155.71	1,039,494.07

Schedule of Changes Worksheet

Beginning Fund Balance	507,893.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,064,796.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,039,494.07	(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)	533,195.36	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

60 - Building Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	234,336.64	93,683.72
1900	Other Revenue from Local Sources	11,516.90	0.00
1910	Rentals	1,296.59	0.00
5200	Sale or Compensation for Loss of Assets	0.00	2,836.90
6100	Material Prior Period Revenue Adjustments	4,189.25	13,520.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>251,339.38</u>	<u>110,041.34</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		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	660.00	6,850.00
4XX	Purchased Property Services	59,934.90	35,299.23
6XX	Supplies and Materials	0.00	857.72
7XX	Property and Equipment Acquisition	133,459.30	258.00
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	2,614,082.34	3,225,852.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,808,136.54</u>	<u>3,269,117.01</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3,442,177.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				110,041.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,269,117.01	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	163,556.93	Less Last Year	23,947.02	(4b)	139,609.91
					139,609.91 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					422,711.61 (5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

70 - Day Care Enterprise Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	2,168.01	0.00
6100 Material Prior Period Revenue Adjustments	-3.00	0.00
728 Swingshift Afterschool Program		
1510 Interest Earnings	0.00	1,821.33
1900 Other Revenue from Local Sources	41,428.50	40,610.72
1920 Contributions/Donations from Private Sources	9,000.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	3.95
728 Subtotal	50,428.50	42,436.00
733 Eagle's Nest-United Way Grant		
1510 Interest Earnings	0.00	1,821.37
1900 Other Revenue from Local Sources	40,616.00	23,953.98
1920 Contributions/Donations from Private Sources	7,500.00	5,510.00
733 Subtotal	48,116.00	31,285.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,709.51	73,721.35

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

PRC Program Function Object	2006 Value	2007 Value
728 Swingshift Afterschool Program		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	29,008.53	28,785.44
2XX Personal Services - Employee Benefits	7,406.80	7,664.97
5XX Other Purchased Services	771.84	290.67
6XX Supplies and Materials	1,546.65	1,124.43
728 Subtotal	38,733.82	37,865.51
733 Eagle's Nest-United Way Grant		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	20,795.77	22,886.03
2XX Personal Services - Employee Benefits	4,661.19	3,810.93
5XX Other Purchased Services	498.01	233.15
6XX Supplies and Materials	1,245.97	561.94



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

70 - Day Care Enterprise Fund

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

PRC Program Function Object	2006 Value	2007 Value
733 Subtotal	27,200.94	27,492.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,934.76	65,357.56

Schedule of Changes Worksheet

Beginning Fund Balance	79,420.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,721.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,357.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 3.95 (4b) -3.95		
	-3.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	87,780.18	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

72 - Miscellaneous Enterprise Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	618.39	1,419.52
1910	Rentals	33,255.96	7,410.55
1920	Contributions/Donations from Private Sources	0.00	1,766.00
6100	Material Prior Period Revenue Adjustments	166.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,040.35	10,596.07

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

PRC Program Function Object		2006 Value	2007 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	3XX Purchased Professional and Technical Services	1,900.90	3,051.00
	6XX Supplies and Materials	3,251.79	6,079.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		5,152.69	9,130.72

Schedule of Changes Worksheet

Beginning Fund Balance				27,805.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,596.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				9,130.72	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	2,707.27	Less Last Year	0.00	(4b)	2,707.27
					2,707.27 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,978.26 (5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

81 - Private Purpose Trust (spend interest only)

Schedule of Changes Worksheet

Beginning Fund Balance						1,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(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)						1,000.00	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County
0368 Belgrade Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	237.82	210.94
1700	Student Extracurricular Activity Receipts	55,151.23	66,396.47
6100	Material Prior Period Revenue Adjustments	1,505.98	-556.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>56,895.03</u>	<u>66,050.59</u>

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	59,749.28	62,889.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>59,749.28</u>	<u>62,889.52</u>

Schedule of Changes Worksheet

Beginning Fund Balance				39,776.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				66,050.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				62,889.52	(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	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				42,937.62	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	6.14	9.71
6100	Material Prior Period Revenue Adjustments	0.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6.40</u>	<u>9.71</u>

Schedule of Changes Worksheet

Beginning Fund Balance				223.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9.71	(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)				233.65	(5)



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

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	288,519.39	285,468.73
XX	39X 1XXX	112 Certified Teacher Staff Salaries	18,049.98	39,396.00
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	111,259.39	135,546.39
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	24,383.57
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	3,993,219.96	4,299,741.34
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	67,226.58	104,084.01
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	5,743.85	1,825.68
XX	XXX 26XX	41X Energy Utility Services	221,468.91	257,839.76
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	2,614,082.34	3,225,852.06
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



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	276,607.60
b. Related Services Block Grant Entitlement	92,196.10
c. Total Entitlements Subject to Reversion	368,803.70

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)]	490,508.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	931,504.32
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%



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	584,476.98	0.00	0.00	0.00
280	1XXX	2XX	131,699.12	0.00	0.00	0.00
280	1XXX	3XX	777.95	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	501.38	0.00	0.00	0.00
280	1XXX	6XX	8,644.25	0.00	0.00	0.00
280	1XXX	7XX	5,426.50	0.00	0.00	0.00
280	21XX	1XX	109,699.51	0.00	0.00	0.00
280	21XX	2XX	20,400.05	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	1,536.39	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	1,058.90	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	56,516.61	0.00	0.00	0.00
280	24XX	2XX	9,188.53	0.00	0.00	0.00
280	24XX	3XX	964.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	494.98	0.00	0.00	0.00
280	24XX	6XX	119.17	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			931,504.32	0.00	0.00	0.00 931,504.32



Trustees' Financial Summary

FY2006-07

Submit ID: 0368-98334272

16 Gallatin County

0368 Belgrade Elem

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.



Trustees' Financial Summary

FY2006-07

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0368 Belgrade Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	774,202.72	0.00	0.00	0.00	774,202.72
Buildings	11,123,399.09	0.00	6,696,635.72	0.00	17,820,034.81
Machinery And Equipment	2,147,547.10	0.00	209,185.45	20,088.13	2,336,644.42
Construction in Progress	2,804,132.16	666,651.50	0.00	3,470,783.66	0.00
Totals at historical cost	16,849,281.07	666,651.50	6,905,821.17	3,490,871.79	20,930,881.95
Less Accumulated depreciation for:					
Building Accum	4,296,178.72	7,766.53	223,516.14	0.00	4,527,461.39
Machinery And Equipment Accum	1,124,228.96	6,892.82	172,479.46	20,088.13	1,283,513.11
Total accumulated depreciation	5,420,407.68	14,659.35	395,995.60	20,088.13	5,810,974.50
Governmental activities, capital assets, net	11,428,873.39	651,992.15	6,509,825.57	3,470,783.66	15,119,907.45

* 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	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	1,390.59	0.00	0.00
School Administration (24XX)	1,597.50	0.00	0.00
Financial Administration (25XX)	10,166.00	0.00	0.00
Operations and Maintenance (26XX)	231,507.27	0.00	0.00
Transportation (27XX)	149,236.27	0.00	0.00
Food Service (31XX)	924.22	0.00	0.00
Extracurricular (34XX, 35XX)	1,173.75	0.00	0.00
Total Depreciation for FY2007	395,995.60	0.00	0.00

*** Has comments.



Trustees' Financial Summary

FY2006-07

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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 *							
Bonds:							
1/6/1999 Issue	3,615,000.00	0.00	205,000.00	0.00	3,410,000.00	215,000.00	3,195,000.00
8/15/2001 Issue	1,055,000.00	0.00	195,000.00	0.00	860,000.00	200,000.00	660,000.00
1/28/2005 Issue	5,770,000.00	0.00	205,000.00	0.00	5,565,000.00	210,000.00	5,355,000.00
Compensated	610,992.81	98,281.57	0.00	0.00	709,274.38	0.00	709,274.38
Special	81,011.57	0.00	0.00	0.00	81,011.57	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	11,132,004.38	98,281.57	605,000.00	0.00	10,625,285.95	625,000.00	9,919,274.38

* 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.