



# Trustees' Financial Summary

## FY2007-08

Submit ID: 0076-93892218

### 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:** Patti Webb

**Phone #:** (406) 664-3319

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Lonnie Taylor

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Jerry Scott

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

### Software

Accounting Package: Foxie Lady

For FY08 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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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
007	Miscellaneous	LOCAL		
017	Miscellaneous State Grant	STATE	3680	State
027	Miscellaneous Direct Federal Grant	FEDERAL	REAP	unknown
037	Title IV, Part B, 21st Century	FEDERAL	21ST	84.287
047	Miscellaneous	LOCAL		
057	State OTO Indian Education for All	STATE	INDIAN ED	state
087	State OTO Weatherization & Deferred Maintenance	STATE	WEATHER	state
097	State OTO Energy Cost Relief and Transportation	STATE	ENERGY	State
147	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	05-0076-14-07	84.367
167	Title IV, Part A, Safe & Drug-Free	FEDERAL	05-0076-16-07	84.186A
307	Vo Ed All Career & Tech Ed Programs	STATE	05-0076	State
317	Title I Improving Basic Programs	FEDERAL	05-0076-31-07	84.010A
397	Title V, Part A, Innovative Programs	FEDERAL	05-0076-39-07	84.298
417	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	FEDERAL	REAP	84.358A
567	IDEA Part B	FEDERAL	56-9707-79-07	84.027
607	Title II, Part D, Ed Technology	FEDERAL	05-0076-60-07	84.318
667	State OTO Capital Invest & Deferred Maintenance	STATE	OTO Capital	state
677	State OTO FullTime Kindergarten Startup	STATE	OTO KINDER	state
777	interest income	LOCAL		
827	Vo Ed Carl Perkins Basic Grant	FEDERAL	05-0076-06-BG	84.048A
910	Budget Amendment			
911	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	566,150.58	36,147.48	137,182.11	1,506.63
02	Taxes Receivable - Real and Personal (120-149)	28,508.00	1,070.00	482.00	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	599,658.58	37,217.48	137,664.11	1,506.63
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	5,803.00			
25	Deferred Revenue (680)	28,508.00	1,070.00	482.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	34,311.00	1,070.00	482.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	565,347.58	36,147.48	137,182.11	1,506.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>	565,347.58	36,147.48	137,182.11	1,506.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	599,658.58	37,217.48	137,664.11	1,506.63



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18.95	107,897.45	164,834.72	4,816.75
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)			4,417.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18.95	107,897.45	169,251.72	4,816.75
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	18.95	107,897.45	169,251.72	4,816.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18.95	107,897.45	169,251.72	4,816.75
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18.95	107,897.45	169,251.72	4,816.75



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	355.37		157.53	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	355.37		157.53	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>	5,000.00			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-4,644.63		157.53	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-4,644.63		157.53	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	355.37		157.53	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,301.17	2,069.57		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,301.17	2,069.57		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,301.17	2,069.57		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,301.17	2,069.57		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,301.17	2,069.57		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	186.39	6,646.34		
02	Taxes Receivable - Real and Personal (120-149)		1,896.00		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	186.39	8,542.34		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,896.00		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,896.00		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	186.39	6,646.34		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	186.39	6,646.34		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	186.39	8,542.34		





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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			11,968.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			11,968.04	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			11,968.04	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			11,968.04	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			11,968.04	



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	191,326.20	128,520.80
1111 District Levy - Real Property	677.00	1,380.52
1112 District Levy - Personal Property	10,784.00	3,942.16
1113 District Levy - Heavy Motor Vehicles	109.00	5,915.56
1114 District Levy - Pers Prop/Mobile Homes	1,548.00	1,553.71
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	16,432.80	0.00
1190 Penalties and Interest on Taxes	1,325.00	1,100.98
1510 Interest Earnings	16,961.00	19,631.05
1900 Other Revenue from Local Sources	434.00	339.10
3110 Direct State Aid	390,320.33	359,967.53
3111 Quality Educator	32,002.00	45,540.00
3112 At Risk Student	2,725.92	2,515.39
3113 Indian Education For All	2,040.00	1,836.00
3114 American Indian Achievement Gap	400.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,185.44	11,079.53
3120 State Guaranteed Tax Base Aid	82,280.40	0.00
3440 State HB20/SB417 Prop Tax Reimb	2,804.00	1,402.04
3444 State School Block Grant	41,860.04	42,178.18
3460 Montana Oil and Gas Tax	533,546.00	678,764.25
6100 Material Prior Period Revenue Adjustments	0.00	4,189.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,340,761.13</b>	<b>1,310,255.80</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	378,970.00	383,048.19
2XX Personal Services - Employee Benefits	81,217.00	75,228.98
3XX Purchased Professional and Technical Services	685.00	861.40
5XX Other Purchased Services	314.00	837.96
6XX Supplies and Materials	12,831.00	13,802.80
810 Dues and Fees	0.00	260.00
8XX Other Expenditures	7,995.00	5,500.00
<b>21XX Support Services - Students</b>		
5XX Other Purchased Services	2,463.00	2,463.00
6XX Supplies and Materials	20.00	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	18,700.00	19,401.24
2XX Personal Services - Employee Benefits	4,384.00	4,624.96
6XX Supplies and Materials	1,477.00	1,557.80



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>222X Educational Media Services</b>			
			8XX Other Expenditures	0.00	75.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	71,999.00	58,012.80
			2XX Personal Services - Employee Benefits	9,764.00	14,205.84
			3XX Purchased Professional and Technical Services	5,612.55	2,416.50
			5XX Other Purchased Services	3,359.00	3,314.18
			6XX Supplies and Materials	331.00	1,014.72
			810 Dues and Fees	0.00	220.00
			8XX Other Expenditures	339.00	0.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	18,574.00	20,036.25
			2XX Personal Services - Employee Benefits	3,819.00	6,913.44
			3XX Purchased Professional and Technical Services	391.00	1,865.00
			5XX Other Purchased Services	1,415.00	100.00
			6XX Supplies and Materials	1,719.00	961.49
			810 Dues and Fees	0.00	300.00
			8XX Other Expenditures	522.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	67,199.00	63,403.18
			2XX Personal Services - Employee Benefits	8,080.00	23,675.05
			3XX Purchased Professional and Technical Services	6,088.75	9,280.13
			4XX Purchased Property Services	49,061.00	53,527.53
			5XX Other Purchased Services	19,803.00	16,346.60
			6XX Supplies and Materials	16,146.10	10,459.55
			810 Dues and Fees	0.00	288.80
			8XX Other Expenditures	464.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	26,180.00	13,790.51
			2XX Personal Services - Employee Benefits	5,614.00	3,778.26
			5XX Other Purchased Services	200.00	0.00
			6XX Supplies and Materials	1,594.00	1,115.92
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Coopera	1,450.00	1,218.66
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	412.61
	<b>365 OTO Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	440.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				





# Trustees' Financial Summary

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05 Carbon County  
0076 Belfry K-12 Schools

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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	21,604.00	26,664.35
			2XX Personal Services - Employee Benefits	4,664.00	4,666.48
			6XX Supplies and Materials	2,375.00	2,432.51
	<b>710 School Sponsored Extracurricular Activities</b>				
			<b>34XX Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	2,486.00	2,405.50
			4XX Purchased Property Services	202.00	0.00
			5XX Other Purchased Services	302.00	397.99
			6XX Supplies and Materials	602.00	134.63
			8XX Other Expenditures	1,277.00	250.00
	<b>720 School Sponsored Athletics</b>				
			<b>35XX Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	22,588.00	22,881.75
			3XX Purchased Professional and Technical Services	2,246.00	0.00
			4XX Purchased Property Services	523.00	0.00
			5XX Other Purchased Services	1,301.00	2,174.92
			6XX Supplies and Materials	1,498.00	9,392.81
			810 Dues and Fees	0.00	1,660.00
			8XX Other Expenditures	2,355.00	0.00
	<b>910 Food Services</b>				
			<b>31XX Food Services</b>		
			1XX Personal Services - Salaries	24,427.00	23,811.21
			2XX Personal Services - Employee Benefits	12,935.00	13,029.44
			4XX Purchased Property Services	54.00	2,715.83
			6XX Supplies and Materials	6,519.00	3,000.00
	<b>910 Budget Amendment</b>				
			<b>1XX Regular Education Programs - Elementary/Secondary</b>		
			<b>1XXX Instruction</b>		
			6XX Supplies and Materials	30,830.00	98,128.17
			<b>222X Educational Media Services</b>		
			6XX Supplies and Materials	0.00	4,715.60
			<b>23XX Support Services - General Administration</b>		
			3XX Purchased Professional and Technical Services	7,672.50	0.00
			5XX Other Purchased Services	0.00	422.12
			6XX Supplies and Materials	0.00	5,051.12
			<b>25XX Support Services - Business</b>		
			5XX Other Purchased Services	0.00	185.96
			6XX Supplies and Materials	0.00	600.00
			<b>26XX Operation and Maintenance of Plant Services</b>		
			3XX Purchased Professional and Technical Services	20,310.52	0.00
			4XX Purchased Property Services	6,730.00	0.00



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

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

PRC Program Function Object	2007 Value	2008 Value
<b>910 Budget Amendment</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	10,968.10	6,122.36
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	112,935.00	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	20,562.73
7XX Property and Equipment Acquisition	0.00	10,794.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	7,978.00	0.00
<b>910 Subtotal</b>	<u>197,424.12</u>	<u>146,582.06</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u><u>1,134,162.52</u></u>	<u><u>1,076,957.83</u></u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		444,984.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,310,255.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,076,957.83	(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	112,935.00		(4b)
		-112,935.00	
		-112,935.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		565,347.58	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	23,510.00	664.25
1111 District Levy - Real Property	272.00	159.12
1112 District Levy - Personal Property	1,174.00	431.83
1114 District Levy - Pers Prop/Mobile Homes	147.00	163.88
1190 Penalties and Interest on Taxes	102.00	75.19
1510 Interest Earnings	1,887.00	2,783.62
1900 Other Revenue from Local Sources	50.00	450.00
2220 County On-Schedule Trans Reimb	14,255.00	0.00
3210 State On-Schedule Trans Reimb	14,255.01	0.00
3440 State HB20/SB417 Prop Tax Reimb	229.00	114.61
3444 State School Block Grant	682.45	687.64
3460 Montana Oil and Gas Tax	55,196.00	15,885.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	111,759.46	21,415.86

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	15,219.00	13,749.96
2XX Personal Services - Employee Benefits	1,370.00	2,932.68
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	6,855.00	6,598.40
2XX Personal Services - Employee Benefits	2,900.00	2,304.48
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	1,629.00	2,217.46
5XX Other Purchased Services	1,513.00	1,452.76
6XX Supplies and Materials	70.70	692.92
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	11,580.00	15,432.29
2XX Personal Services - Employee Benefits	0.00	1,104.66
4XX Purchased Property Services	1,941.00	2,571.22
5XX Other Purchased Services	3,000.00	5,760.60
6XX Supplies and Materials	9,319.00	11,610.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	55,396.70	66,428.14



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**05 Carbon County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

**Schedule Of Changes Worksheet**

Beginning Fund Balance		81,159.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,415.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		66,428.14	(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)		36,147.48	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	395.00	197.30
1111 District Levy - Real Property	230.00	2.92
1112 District Levy - Personal Property	143.00	0.00
1114 District Levy - Pers Prop/Mobile Homes	84.00	20.62
1190 Penalties and Interest on Taxes	80.00	51.56
1510 Interest Earnings	5,968.37	5,592.95
3440 State HB20/SB417 Prop Tax Reimb	225.00	112.39
3460 Montana Oil and Gas Tax	12,459.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19,584.37	5,977.74

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	62,400.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	62,400.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	131,204.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,977.74	(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)	137,182.11	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	72.00	258.70
1611 National School Lunch Program	7,144.00	8,382.05
1632 Daily Adult Sales	0.00	2,073.25
1900 Other Revenue from Local Sources	250.00	0.00
3220 State Food Services Match	4,660.00	0.00
4550 Federal Child Nutrition	14,210.00	21,715.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26,336.00	32,429.36

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	6,638.00	7,128.44
2XX Personal Services - Employee Benefits	5,161.00	5,421.60
4XX Purchased Property Services	0.00	250.00
6XX Supplies and Materials	11,401.48	22,585.21
8XX Other Expenditures	330.00	160.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	23,530.48	35,545.25

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,622.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,429.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,545.25	(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)	1,506.63	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1.17	0.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.17	0.78

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

PRC Program Function Object	2007 Value	2008 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	18.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.78	(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)		18.95 (5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	3,489.00	3,394.97
2240 County Retirement Distribution	89,117.74	131,466.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	92,606.74	134,861.49

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	61,657.00	58,754.68
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	2,789.00	2,891.46
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	12,844.00	10,721.38
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,558.00	3,766.93
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,461.00	7,728.39
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,678.00	2,156.53
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,905.00	2,046.37
<b>365 OTO Indian Education for All</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	34.72
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	142.06
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	377.00	367.44
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	2,701.00	2,730.77
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	4,131.00	4,061.05





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

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	101,101.00	95,401.78
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**Schedule Of Changes Worksheet**

Beginning Fund Balance		68,437.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		134,861.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		95,401.78 (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)		107,897.45 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2008 Value</b>
<b>007 Miscellaneous</b>	
1900 Other Revenue from Local Sources	10,110.00
<b>017 Miscellaneous State Grant</b>	
3680 K-12 Education Data Systems	259.16
5700 Resources Transferred from Other School Districts or Cooperatives	1,283.70
<b>017 Subtotal</b>	1,542.86
<b>037 Title IV, Part B, 21st Century</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	49,769.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,394.00
<b>037 Subtotal</b>	51,163.00
<b>057 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	1,000.00
<b>147 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,568.00
<b>167 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	649.00
4350 Title V, Part A, Innovative Programs	340.00
<b>167 Subtotal</b>	989.00
<b>307 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	2,111.00
<b>317 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	14,409.00
<b>417 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,182.00
<b>607 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	268.00
<b>667 State OTO Capital Invest &amp; Deferred Maintenance</b>	
3660 OTO Capital Invest & Deferred Maintenance	101,146.33
<b>677 State OTO FullTime Kindergarten Startup</b>	
3670 OTO Full-Time Kindergarten Start-up	5,764.24
<b>777 interest income</b>	
1510 Interest Earnings	4,499.83
<b>827 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,378.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	215,131.26



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
<b>037 Title IV, Part B, 21st Century</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	18,556.95
2XX Personal Services - Employee Benefits	1,634.84
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	7,368.42
6XX Supplies and Materials	17,446.02
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	2,363.97
2XX Personal Services - Employee Benefits	347.26
5XX Other Purchased Services	357.68
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	1,394.00
<hr/>	
<b>037 Subtotal</b>	49,769.14
<b>047 Miscellaneous</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,607.66
2XX Personal Services - Employee Benefits	2,045.67
4XX Purchased Property Services	535.90
6XX Supplies and Materials	3,852.00
7XX Property and Equipment Acquisition	10,000.00
<hr/>	
<b>047 Subtotal</b>	22,041.23
<b>057 State OTO Indian Education for All</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,425.50
2XX Personal Services - Employee Benefits	722.17
6XX Supplies and Materials	44.50
<hr/>	
<b>057 Subtotal</b>	3,192.17
<b>087 State OTO Weatherization &amp; Deferred Maintenance</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	477.50
<b>097 State OTO Energy Cost Relief and Transportation</b>	
<b>363 OTO Energy Cost Relief &amp; Transportation</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	1,410.35
<b>307 Vo Ed All Career &amp; Tech Ed Programs</b>	



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
<b>307 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,400.00
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	478.00
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	233.00
<b>307 Subtotal</b>	<hr/> 2,111.00
<b>317 Title I Improving Basic Programs</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	17,128.94
2XX Personal Services - Employee Benefits	7,119.82
5XX Other Purchased Services	1,984.36
<b>317 Subtotal</b>	<hr/> 26,233.12
<b>417 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,880.00
2XX Personal Services - Employee Benefits	148.34
3XX Purchased Professional and Technical Services	3,812.22
5XX Other Purchased Services	1,212.50
6XX Supplies and Materials	3,130.62
<b>417 Subtotal</b>	<hr/> 10,183.68
<b>567 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,284.00
<b>827 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,378.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<hr/> <hr/> 118,080.19



# Trustees' Financial Summary

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05 Carbon County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						72,200.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						215,131.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						118,080.19	(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)						169,251.72	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 Miscellaneous	10,110.00	0.00	10,110.00
017 Miscellaneous State Grant	1,542.86	0.00	1,542.86
037 Title IV, Part B, 21st Century	51,163.00	49,769.14	1,393.86
047 Miscellaneous	0.00	22,041.23	-22,041.23
057 State OTO Indian Education for All	1,000.00	3,192.17	-2,192.17
087 State OTO Weatherization & Deferred Maintenance	0.00	477.50	-477.50
097 State OTO Energy Cost Relief and Transportation	0.00	1,410.35	-1,410.35
147 Title II, Part A, Teacher/Principal Train/Recruit	10,568.00	0.00	10,568.00
167 Title IV, Part A, Safe & Drug-Free	989.00	0.00	989.00
307 Vo Ed All Career & Tech Ed Programs	2,111.00	2,111.00	0.00
317 Title I Improving Basic Programs	14,409.00	26,233.12	-11,824.12
417 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	10,182.00	10,183.68	-1.68
567 IDEA Part B	0.00	1,284.00	-1,284.00
607 Title II, Part D, Ed Technology	268.00	0.00	268.00
667 State OTO Capital Invest & Deferred Maintenance	101,146.33	0.00	101,146.33
677 State OTO FullTime Kindergarten Startup	5,764.24	0.00	5,764.24
777 interest income	4,499.83	0.00	4,499.83
827 Vo Ed Carl Perkins Basic Grant	1,378.00	1,378.00	0.00
<b>Total</b>	<b>215,131.26</b>	<b>118,080.19</b>	<b>97,051.07</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	205.14	201.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	205.14	201.61

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

PRC Program Function Object	2007 Value	2008 Value
650 Adult Basic Education/GED Programs		
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	210.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	210.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,825.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	201.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	210.00	(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)	4,816.75	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1311 Driver's Education Fees	0.00	1,750.00
1510 Interest Earnings	38.07	22.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	38.07	1,772.17

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,020.00
2XX Personal Services - Employee Benefits	0.00	105.99
6XX Supplies and Materials	0.00	1,180.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,306.87

### Schedule Of Changes Worksheet

Beginning Fund Balance	-4,109.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,772.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,306.87	(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)	-4,644.63	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	19.95	12.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19.95	12.22

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	73.00	315.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	73.00	315.64

### Schedule Of Changes Worksheet

Beginning Fund Balance	460.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	315.64	(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)	157.53	(5)





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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	312.98	154.76
3281 State Technology Aid	4,918.89	842.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,231.87	997.30

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	853.00	0.00
4XX Purchased Property Services	2,088.00	0.00
6XX Supplies and Materials	5,161.00	831.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,102.00	831.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,134.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	997.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	831.00	(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)	3,301.17	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	137.39	108.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	137.39	108.16

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,287.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,287.98

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,249.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,287.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,069.57	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	7.79	7.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7.79	7.60

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

PRC Program Function Object	2007 Value	2008 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	178.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.60	(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)	186.39	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	1,179.00	368.81
1111 District Levy - Real Property	656.00	6.56
1112 District Levy - Personal Property	566.00	0.00
1114 District Levy - Pers Prop/Mobile Homes	327.00	81.61
1190 Penalties and Interest on Taxes	178.00	84.17
1510 Interest Earnings	6,659.75	2,380.40
3460 Montana Oil and Gas Tax	49,341.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	58,906.75	2,921.55

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	3,963.00
4XX Purchased Property Services	3,374.00	11,875.00
6XX Supplies and Materials	5,000.00	8,898.96
7XX Property and Equipment Acquisition	10,614.00	127,901.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	18,988.00	152,637.96

### Schedule Of Changes Worksheet

Beginning Fund Balance	156,362.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,921.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	152,637.96	(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)	6,646.34	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1XXX Revenues from Student Activities	44,807.75	40,627.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	44,807.75	40,627.00

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	47,532.00	43,974.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	47,532.00	43,974.71

### Schedule Of Changes Worksheet

Beginning Fund Balance	15,315.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,627.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,974.71	(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)	11,968.04	(5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2007 Value</b>	<b>2008 Value</b>
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	26,180.00	10,640.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	21,604.00	26,664.35
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	371,484.47	404,448.46
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,088.03	6,363.27
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	1,125.70
XX	XXX 26XX 41X	Energy Utility Services	34,735.07	39,025.66
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	112,935.00	0.00
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



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,079.53
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,079.53

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,692.92
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	15,954.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,903.35
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

**Percentage of Special Ed Funding FY2010 Maximum Budget: 80%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	13,790.51	0.00	0.00	0.00
280	1XXX	2XX	3,778.26	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	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,115.92	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	1,218.66	0.00	0.00	0.00
<b>Totals</b>			19,903.35	0.00	0.00	19,903.35

*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 FY08.





# Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	354,955.69	0.00	0.00	0.00	354,955.69
Buildings	224,062.00	0.00	236,720.00	35,000.00	425,782.00
Machinery and Equipment	198,004.50	0.00	26,492.00	0.00	224,496.50
Construction in Progress	5,771.00	0.00	0.00	5,771.00	0.00
Totals at Historical Cost	782,793.19	0.00	263,212.00	40,771.00	1,005,234.19
Governmental Activities, Capital Assets, net	782,793.19	0.00	263,212.00	40,771.00	1,005,234.19

\* 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 FY2008	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	16,894.00	0.00	0.00
Support Services Staff (22XX)	1,647.00	0.00	0.00
General Administration (23XX)	459.00	0.00	0.00
School Administration (24XX)	1,417.00	0.00	0.00
Operations and Maintenance (26XX)	544.00	0.00	0.00
Transportation (27XX)	27,871.00	0.00	0.00
Food Service (31XX)	2,075.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,441.00	0.00	0.00
Total Depreciation for FY2008	52,348.00	0.00	0.00

\*\*\* Has comment.



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Submit ID: 0076-93892218

05 Carbon County  
0076 Belfry K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
<b>Governmental Activities*</b>							
Compensated Absences	1,911.94	2,086.07	0.00	0.00	3,998.01	0.00	3,998.01
Total Governmental Activity Long-Term Liabilities	1,911.94	2,086.07	0.00	0.00	3,998.01	0.00	3,998.01

\* 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.