



# Trustees' Financial Summary

FY2007-08

Submit ID: 0112-36108955

**07 Cascade County  
0112 Belt 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:** Nona Coughlan

**Phone #:** (406) 277-3351

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

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

**Chair, Board of Trustees:** Scott Meissner

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

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

**County Superintendent:** Jess Anderson

\_\_\_\_\_  
(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 #
329	Miscellaneous State Grant	STATE	state	State
360	Gifted and Talented	STATE	0701121308	State
364	State OTO Weatherization & Deferred Maintenance	STATE	State	state
365	State OTO Indian Education for All	STATE	State	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
367	State OTO FullTime Kindergarten Startup	STATE	state	state
368	IDEA-B (Trans from Coop)	FEDERAL	state	84.027A
390	Vo Ed Agriculture	STATE	state	State
410	Medicaid	STATE	federal	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
420	Title I, Part A, Improving Basic Programs	FEDERAL	0701123108	84.010A
429	Advanced Placement	FEDERAL	0701134008	84.330C
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0701121408	84.367
431	Title II, Part D, Ed Technology	FEDERAL	0701126008	84.318
433	Title IV Safe and Drug-Free Schools	FEDERAL	0701121608	84.186A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	0701138108	84.048A
456	IDEA Part B	FEDERAL	state	84.027



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	398,080.75	37,333.91	43,679.80	3,312.01
02	Taxes Receivable - Real and Personal (120-149)	22,873.60	3,145.19	902.92	
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>	420,954.35	40,479.10	44,582.72	3,312.01
<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)	22,873.60	3,145.19	902.92	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	22,873.60	3,145.19	902.92	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	398,080.75	37,333.91	43,679.80	3,312.01
52	<b>TOTAL FUND BALANCE/EQUITY</b>	398,080.75	37,333.91	43,679.80	3,312.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	420,954.35	40,479.10	44,582.72	3,312.01



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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)	4,086.15	53,849.22	112,718.62	9,842.29
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>	4,086.15	53,849.22	112,718.62	9,842.29
<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)	4,086.15	53,849.22	112,718.62	9,842.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,086.15	53,849.22	112,718.62	9,842.29
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,086.15	53,849.22	112,718.62	9,842.29



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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)			1,769.24	24,791.58
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>			1,769.24	24,791.58
<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)			1,769.24	24,791.58
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,769.24	24,791.58
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,769.24	24,791.58



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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)	26,671.15	717.70		76,878.43
02	Taxes Receivable - Real and Personal (120-149)	1,222.56			6,127.14
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>	27,893.71	717.70		83,005.57
<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)	1,222.56			6,127.14
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,222.56			6,127.14
<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)	26,671.15	717.70		76,878.43
52	<b>TOTAL FUND BALANCE/EQUITY</b>	26,671.15	717.70		76,878.43
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	27,893.71	717.70		83,005.57



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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)				
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				





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## 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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
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		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	472,501.49	498,171.80
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	100,503.41	330,733.62
1190 Penalties and Interest on Taxes	5,066.59	50,902.66
1510 Interest Earnings	1,922.91	6,162.72
1900 Other Revenue from Local Sources	0.00	209.90
3110 Direct State Aid	474,757.31	519,917.68
3111 Quality Educator	38,600.00	55,938.30
3112 At Risk Student	5,677.58	5,684.76
3113 Indian Education For All	4,202.40	4,508.40
3114 American Indian Achievement Gap	200.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	29,380.60	31,799.69
3120 State Guaranteed Tax Base Aid	0.00	29,490.24
3440 State HB20/SB417 Prop Tax Reimb	640.65	733.91
3444 State School Block Grant	28,439.08	28,655.22
3445 State Combined Fund School Block Grant	0.00	718.37
6100 Material Prior Period Revenue Adjustments	7,355.01	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,169,247.03</b>	<b>1,564,027.27</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	597,146.66	636,228.00
2XX Personal Services - Employee Benefits	85,732.74	129,212.07
3XX Purchased Professional and Technical Services	3,653.74	1,246.00
5XX Other Purchased Services	3,147.00	4,328.96
6XX Supplies and Materials	31,684.87	26,506.27
<b>222X Educational Media Services</b>		
3XX Purchased Professional and Technical Services	495.00	702.00
6XX Supplies and Materials	5,483.09	5,953.50
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	34,472.54	21,863.76
2XX Personal Services - Employee Benefits	103.26	219.66
3XX Purchased Professional and Technical Services	25,016.90	26,589.05
4XX Purchased Property Services	7,805.21	5,055.68
5XX Other Purchased Services	1,953.45	2,884.73
6XX Supplies and Materials	5,000.00	8,156.10
7XX Property and Equipment Acquisition	0.00	17,103.42
8XX Other Expenditures	7,647.40	0.00
<b>24XX Support Services - School Administration</b>		



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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>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	39,794.80	53,406.43
			2XX Personal Services - Employee Benefits	5,331.86	324.36
			5XX Other Purchased Services	1,314.58	991.00
			6XX Supplies and Materials	5,913.37	7,215.70
			8XX Other Expenditures	600.00	597.50
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	7,804.05	7,579.83
			2XX Personal Services - Employee Benefits	36.87	2,447.92
			3XX Purchased Professional and Technical Services	2,106.80	2,391.15
			5XX Other Purchased Services	7,003.67	7,153.45
			6XX Supplies and Materials	460.58	960.99
			8XX Other Expenditures	0.00	60.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	45,263.64	59,558.10
			2XX Personal Services - Employee Benefits	2,765.75	5,523.66
			4XX Purchased Property Services	60,345.51	109,451.61
			5XX Other Purchased Services	7,700.00	5,658.00
			6XX Supplies and Materials	16,862.50	19,236.99
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	33,089.57	33,161.96
			2XX Personal Services - Employee Benefits	5,531.61	6,171.71
			4XX Purchased Property Services	0.00	136.69
			5XX Other Purchased Services	301.34	1,315.52
			6XX Supplies and Materials	914.05	0.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Coopera	5,026.99	5,286.15
<b>365 OTO Indian Education for All</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	1,264.35	2,264.63
<b>720 School Sponsored Athletics</b>					
<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	8,617.52	19,633.48
			2XX Personal Services - Employee Benefits	14.47	161.44
<b>910 Food Services</b>					
<b>31XX Food Services</b>					
			6XX Supplies and Materials	27,947.43	34,713.53
<b>999 Undistributed</b>					
<b>61XX Operating Transfers to Other Funds</b>					
			910 Operating Transfers to Other Funds	25,000.00	0.00





# Trustees' Financial Summary

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07 Cascade County

0112 Belt Elem

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

01 - General Fund

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

1,120,353.17      1,271,451.00

### Schedule Of Changes Worksheet

Beginning Fund Balance						105,504.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,564,027.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,271,451.00	(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)						398,080.75	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	29,613.28	67,919.68
1116 District Levy - Net and Gross Proceeds	0.00	45,468.78
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,364.99	0.00
1190 Penalties and Interest on Taxes	304.38	6,404.94
1510 Interest Earnings	0.00	189.24
2220 County On-Schedule Trans Reimb	25,648.02	25,648.02
3210 State On-Schedule Trans Reimb	25,648.02	25,648.02
3440 State HB20/SB417 Prop Tax Reimb	40.57	100.91
3444 State School Block Grant	719.55	725.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	88,338.81	172,104.61

### 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	12,617.33	14,575.80
2XX Personal Services - Employee Benefits	68.85	104.82
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	6,142.41	6,341.79
2XX Personal Services - Employee Benefits	32.53	39.43
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	33,451.05
4XX Purchased Property Services	0.00	23,520.95
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	30,146.73	0.00
2XX Personal Services - Employee Benefits	1,740.26	2,181.57
4XX Purchased Property Services	28,843.98	6,342.28
5XX Other Purchased Services	5,478.05	37,499.21
6XX Supplies and Materials	9,708.37	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	94,778.51	124,056.90



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						-10,713.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						172,104.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						124,056.90 (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)						37,333.91 (5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	18,655.91	19,740.56
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,965.75	13,051.59
1190 Penalties and Interest on Taxes	205.93	1,930.72
1510 Interest Earnings	968.59	1,354.79
3440 State HB20/SB417 Prop Tax Reimb	25.27	28.97
5200 Sale or Compensation for Loss of Assets	0.00	961.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23,821.45	37,067.63

### 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		
6XX Supplies and Materials	0.00	38,670.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	38,670.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	45,282.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,067.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,670.00	(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)	43,679.80	(5)



# Trustees' Financial Summary

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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
1611 National School Lunch Program	62,850.00	54,500.00
3220 State Food Services Match	119.79	0.00
4550 Federal Child Nutrition	60,528.12	59,246.84
5200 Sale or Compensation for Loss of Assets	858.34	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	124,356.25	113,746.84

### 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	68,014.21	55,441.57
2XX Personal Services - Employee Benefits	3,083.25	5,580.85
5XX Other Purchased Services	0.00	53,015.67
6XX Supplies and Materials	34,643.06	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	105,740.52	114,038.09

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,603.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113,746.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	114,038.09	(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)	3,312.01	(5)



# Trustees' Financial Summary

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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
1110 District Tax Levy	0.00	1,705.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,150.90
1190 Penalties and Interest on Taxes	0.00	155.18
3440 State HB20/SB417 Prop Tax Reimb	0.00	2.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,013.65

### 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		
5XX Other Purchased Services	727.66	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	727.66	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,072.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,013.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	4,086.15	(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	2,790.48	2,272.61
2240 County Retirement Distribution	146,254.56	109,955.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	149,045.04	112,227.64

### 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	102,865.35	99,655.73
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	918.00	0.00
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	5,045.99	3,827.18
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	6,264.77	6,115.29
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,960.57	1,904.31
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	6,373.89	8,493.60
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,884.71	1,913.99
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,575.78	4,982.09
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	860.94	1,561.52
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	6,810.82	9,154.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	139,560.82	137,608.08



# Trustees' Financial Summary

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

### 14 - Retirement Fund

**Schedule Of Changes Worksheet**

Beginning Fund Balance	79,229.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	112,227.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	137,608.08	(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)	53,849.22	(5)





# Trustees' Financial Summary

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

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

<b>PRC Revenue</b>	<b>2008 Value</b>
<b>360 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	6,000.00
<b>365 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	2,146.56
<b>366 State OTO Capital Invest &amp; Deferred Maintenance</b>	
3660 OTO Capital Invest & Deferred Maintenance	67,430.89
<b>367 State OTO FullTime Kindergarten Startup</b>	
3670 OTO Full-Time Kindergarten Start-up	17,292.73
<b>368 IDEA-B (Trans from Coop)</b>	
3680 K-12 Education Data Systems	763.84
<b>412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,936.00
<b>420 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	86,274.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	193,844.02

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

<b>PRC Program Function Object</b>	<b>2008 Value</b>
<b>329 Miscellaneous State Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	6,520.00
<b>360 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,912.39
<b>366 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
5XX Other Purchased Services	24,797.56
<b>410 Medicaid</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	1,200.00
<b>412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	12,736.00





# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						33,480.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						193,844.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						114,605.49	(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)						112,718.62	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
329 Miscellaneous State Grant	0.00	6,520.00	-6,520.00
360 Gifted and Talented	6,000.00	5,912.39	87.61
365 State OTO Indian Education for All	2,146.56	0.00	2,146.56
366 State OTO Capital Invest & Deferred Maintenance	67,430.89	24,797.56	42,633.33
367 State OTO FullTime Kindergarten Startup	17,292.73	0.00	17,292.73
368 IDEA-B (Trans from Coop)	763.84	0.00	763.84
410 Medicaid	0.00	1,200.00	-1,200.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,936.00	12,736.00	1,200.00
420 Title I, Part A, Improving Basic Programs	86,274.00	41,922.12	44,351.88
430 Title II, Part A, Teacher/Principal Train/Recruit	0.00	18,697.06	-18,697.06
431 Title II, Part D, Ed Technology	0.00	726.00	-726.00
433 Title IV Safe and Drug-Free Schools	0.00	2,094.36	-2,094.36
<b>Total</b>	<u>193,844.02</u>	<u>114,605.49</u>	<u>79,238.53</u>



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	42.56	0.00
1190 Penalties and Interest on Taxes	2.02	0.00
1510 Interest Earnings	322.75	365.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	367.33	365.85

### 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	9,476.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	365.85	(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)	9,842.29	(5)



# Trustees' Financial Summary

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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	0.00

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

PRC Program Function Object	2007 Value	2008 Value
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	30.76	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	30.76	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,769.24	(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)	1,769.24	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	27.00	620.00
5300 Operating Transfers from Other Funds	25,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	25,027.00	620.00

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	1,618.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,618.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	25,790.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	620.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,618.50	(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)	24,791.58	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	24,186.27	26,703.50
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,145.83	17,671.21
1190 Penalties and Interest on Taxes	259.54	2,604.25
3281 State Technology Aid	6,138.69	1,238.37
3440 State HB20/SB417 Prop Tax Reimb	32.77	39.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	35,763.10	48,256.55

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	38,338.23	28,962.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	38,338.23	28,962.71

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,377.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,256.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,962.71	(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)	26,671.15	(5)



# Trustees' Financial Summary

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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
3445 State Combined Fund School Block Grant	712.95	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	712.95	0.00

### 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	717.70	(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)	717.70	(5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	117,684.61	133,756.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	25,020.61	88,587.80
1190 Penalties and Interest on Taxes	1,264.31	13,022.24
1510 Interest Earnings	758.55	1,400.56
3440 State HB20/SB417 Prop Tax Reimb	159.48	196.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	144,887.56	236,963.82

### 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>51XX General Obligation Bonds, Special Assessments and Interest</b>		
830 Special Assessments	0.00	115,000.00
840 Principal On Debt	105,000.00	0.00
850 Interest on Debt	40,647.50	35,647.50
860 Agent Fees/Issuance Costs	0.00	550.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	145,647.50	151,197.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	-8,887.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	236,963.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	151,197.50	(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)	76,878.43	(5)



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## Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
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	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	674,589.64	573,875.02
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	10,214.09
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	54,104.52	109,451.61
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	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	727.66	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,799.69
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,799.69

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,599.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,791.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	46,072.03
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: 75%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	33,161.96	0.00	0.00	0.00
280	1XXX	2XX	6,171.71	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	136.69	0.00	0.00	0.00
280	1XXX	5XX	1,315.52	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	5,286.15	0.00	0.00	0.00
<b>Totals</b>			46,072.03	0.00	0.00	46,072.03

*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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	14,400.00	0.00	0.00	0.00	14,400.00
Machinery and Equipment	365,789.00	0.00	0.00	0.00	365,789.00
Totals at Historical Cost	380,189.00	0.00	0.00	0.00	380,189.00
Governmental Activities, Capital Assets, net	380,189.00	0.00	0.00	0.00	380,189.00

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

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

\*\*\* Has comments.

<b>Depreciation by Function for FY2008</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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Total Depreciation for FY2008

\*\*\* Has comment.



# Trustees' Financial Summary

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## 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>							
Bonds							
10/27/2005	870,000.00	0.00	85,000.00	0.00	785,000.00	85,000.00	700,000.00
07/01/1988	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
Compensated Absences	49,917.38	0.00	0.00	0.00	49,917.38	0.00	0.00
Total Governmental Activity	949,917.38	0.00	115,000.00	0.00	834,917.38	85,000.00	700,000.00
Long-Term Liabilities							

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

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