



Trustees' Financial Summary

FY2008-09

Submit ID: 0368-72479351

**16 Gallatin County
0368 Belgrade Elem**

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Susan Lang

Phone #: (406) 924-2031

(Signature)

(Date)

Chair, Board of Trustees: Lance Voegele

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY09 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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Project Reporter Codes

| PRC | Title | Project Type | Project Number | CFDA # |
|-----|---|--------------|----------------|---------|
| 007 | k-12 Education Data Systems | STATE | 368 | |
| 010 | State OTO Weatherization & Deferred Maintenance | STATE | 010 | state |
| 011 | Capital Investment and deferred maintenance | STATE | 011 | |
| 020 | State OTO Indian Education for All | STATE | 020 | state |
| 025 | State OTO FullTime Kindergarten Startup | STATE | 2 | state |
| 148 | Title II, Part D, Ed Technology | FEDERAL | 1603686008 | 84.318 |
| 149 | Title II, Part D, Ed Technology | FEDERAL | 0603686009 | 84.318 |
| 169 | Title IV Safe and Drug-Free Schools | FEDERAL | 1603681608 | 84.186A |
| 184 | Elementary extracurricular | LOCAL | 184 | |
| 279 | Gifted and Talented | STATE | 1603681308S | State |
| 318 | Title I Accountability | FEDERAL | 1603683108 | 84.348A |
| 319 | Title I Accountability | FEDERAL | 1603683109 | 84.348A |
| 348 | Qwest foundation for education grant | LOCAL | | |
| 399 | Title V Part A | FEDERAL | 1603683909 | 84.298 |
| 609 | Title II, Part D, Ed Technology | FEDERAL | 1603686008 | 84.318 |
| 728 | Swingshift Afterschool Program | LOCAL | | |
| 733 | Eagle's Nest-United Way Grant | LOCAL | | |
| 735 | Panther Paws | LOCAL | | |
| 745 | Medicaid Reimbursement | LOCAL | | |
| 750 | ARRA - IDEA, Part B | FEDERAL | 160368 | 84.931 |
| 779 | IDEA Part B | FEDERAL | 1603687708 | 84.027 |
| 799 | IDEA Preschool | FEDERAL | 1603687908 | 84.173A |
| 899 | Prior period adjustment | LOCAL | | |



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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) |
|---------------------------------------|--|----------------------|-----------------------------|-------------------------------|-----------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 1,163,397.23 | 298,730.13 | 97,077.03 | 13,982.25 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 187,316.51 | 24,434.36 | 9,193.65 | |
| 03 | Taxes Receivable - Protested (150-159) | 40,207.58 | 5,396.98 | 2,162.86 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 1,373.96 | | | |
| 06 | Other Current Assets (190-210) | 28,520.47 | | | |
| 07 | Inventories (220 & 230) | | | | 38,193.83 |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 1,420,815.75 | 328,561.47 | 108,433.54 | 52,176.08 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | 43,266.56 | 4,164.58 | | 2,618.31 |
| 25 | Deferred Revenue (680) | 227,524.09 | 29,831.34 | 11,358.06 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 270,790.65 | 33,995.92 | 11,358.06 | 2,618.31 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | 38,193.83 |
| 37 | Reserve for Encumbrances (953) | 165,903.21 | 1,138.87 | | 279.75 |
| 48 | Fund Balance for Budget (961-970) | 984,121.89 | 293,426.68 | 97,075.48 | 11,084.19 |
| 52 | TOTAL FUND BALANCE/EQUITY | 1,150,025.10 | 294,565.55 | 97,075.48 | 49,557.77 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,420,815.75 | 328,561.47 | 108,433.54 | 52,176.08 |



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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) |
|---------------------------------------|--|----------------------|-------------------------|-------------------------------------|------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 11,341.92 | 617,009.82 | 1,002,329.78 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 33.83 | | | |
| 03 | Taxes Receivable - Protested (150-159) | 3.26 | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | 31,625.69 | 48,050.00 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 11,379.01 | 648,635.51 | 1,050,379.78 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | 2,176.76 | 17,532.16 | |
| 25 | Deferred Revenue (680) | 37.09 | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 37.09 | 2,176.76 | 17,532.16 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | 46,800.80 | |
| 48 | Fund Balance for Budget (961-970) | 11,341.92 | 646,458.75 | 986,046.82 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 11,341.92 | 646,458.75 | 1,032,847.62 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 11,379.01 | 648,635.51 | 1,050,379.78 | |



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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) |
|---------------------------------------|--|--------------------------------|----------------------------|---------------------------|----------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | 80,873.88 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | 80,873.88 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | | | | 80,873.88 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | 80,873.88 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | 80,873.88 |



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



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Technology Fund (28) | Flexibility Fund (29) | Permanent Endowment Fund (45) | Debt Service Fund (50) |
|---------------------------------------|--|-------------------------|--------------------------|----------------------------------|---------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 214,167.92 | 359,629.47 | | 365,445.58 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 3,211.40 | | | 29,732.24 |
| 03 | Taxes Receivable - Protested (150-159) | 697.16 | | | 7,044.81 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 218,076.48 | 359,629.47 | | 402,222.63 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 3,908.56 | | | 36,787.87 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 3,908.56 | | | 36,787.87 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 65,599.03 | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 48 | Fund Balance for Budget (961-970) | 148,568.89 | 359,629.47 | | 365,434.76 |
| 52 | TOTAL FUND BALANCE/EQUITY | 214,167.92 | 359,629.47 | | 365,434.76 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 218,076.48 | 359,629.47 | | 402,222.63 |



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| ASSETS, LIABILITIES, AND FUND BALANCE | | Building Fund (60) | Building Reserve Fund (61) | Day Care Enterprise Fund (70) | Industrial Arts Fund (71) |
|---------------------------------------|--|-----------------------|-------------------------------|----------------------------------|------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 434.77 | | 77,921.45 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 434.77 | | 77,921.45 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | 77,921.45 | |
| 48 | Fund Balance for Budget (961-970) | 434.77 | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 434.77 | | 77,921.45 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 434.77 | | 77,921.45 | |



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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) |
|---------------------------------------|--|------------------------------------|--|---------------------------------------|---|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 15,543.57 | | | |
| 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 | 15,543.57 | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | 15,543.57 | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 15,543.57 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 15,543.57 | | | |



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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) |
|---------------------------------------|--|---|--|---|--|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 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) |
|---------------------------------------|--|--|--------------------------------------|------------------------------------|---|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 11,101.67 | | 15,574.65 | 250.52 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 11,101.67 | | 15,574.65 | 250.52 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | 11,101.67 | | 15,574.65 | 250.52 |
| 52 | TOTAL FUND BALANCE/EQUITY | 11,101.67 | | 15,574.65 | 250.52 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 11,101.67 | | 15,574.65 | 250.52 |



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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) |
|---------------------------------------|--|----------------------|---------------------|--|--|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | 277,918.04 | | |
| 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 | | 277,918.04 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | | 277,918.04 | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | 277,918.04 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 277,918.04 | | |



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Balance Sheet

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



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Balance Sheet

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



Trustees' Financial Summary

FY2008-09

Submit ID: 0368-72479351

16 Gallatin County
0368 Belgrade Elem

**** Recalculated ****

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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|----------------------|----------------------|
| 1111 District Levy - Real Property | 3,262,093.83 | 3,645,571.05 |
| 1112 District Levy - Personal Property | 73,768.42 | 142,516.45 |
| 1190 Penalties and Interest on Taxes | 9,945.40 | 15,714.29 |
| 1510 Interest Earnings | 70,975.23 | 47,908.24 |
| 1900 Other Revenue from Local Sources | 4,292.52 | 5,128.19 |
| 1910 Rentals | 410.00 | 866.20 |
| 3110 Direct State Aid | 4,307,942.39 | 4,456,883.99 |
| 3111 Quality Educator | 398,010.49 | 415,777.52 |
| 3112 At Risk Student | 33,014.00 | 32,682.61 |
| 3113 Indian Education For All | 41,208.00 | 41,432.40 |
| 3114 American Indian Achievement Gap | 6,000.00 | 7,600.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 484,587.28 | 494,964.83 |
| 3120 State Guaranteed Tax Base Aid | 1,828,910.16 | 1,919,875.62 |
| 3444 State School Block Grant | 329,049.71 | 331,550.49 |
| 6100 Material Prior Period Revenue Adjustments | 157,957.66 | -40,590.36 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 11,008,165.09 | 11,517,881.52 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|--------------|--------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 4,699,216.20 | 4,931,190.12 |
| 2XX Personal Services - Employee Benefits | 676,283.60 | 674,442.66 |
| 3XX Purchased Professional and Technical Services | 4,100.00 | 469.01 |
| 4XX Purchased Property Services | 120.00 | 98.00 |
| 5XX Other Purchased Services | 1,874.39 | 1,611.15 |
| 6XX Supplies and Materials | 339,392.42 | 251,871.85 |
| 810 Dues and Fees | 250.00 | 250.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 479,324.67 | 547,044.84 |
| 2XX Personal Services - Employee Benefits | 68,661.68 | 77,548.44 |
| 3XX Purchased Professional and Technical Services | 2,943.50 | 0.00 |
| 5XX Other Purchased Services | 0.00 | 71.73 |
| 6XX Supplies and Materials | 36,339.93 | 7,603.32 |
| 221X Improvement of Instruction Services | | |
| 1XX Personal Services - Salaries | 85,378.91 | 54,624.33 |
| 2XX Personal Services - Employee Benefits | 9,715.50 | 7,619.94 |
| 3XX Purchased Professional and Technical Services | 0.00 | 22,698.91 |
| 5XX Other Purchased Services | 10,999.68 | 7,876.92 |
| 6XX Supplies and Materials | 7,331.45 | 29,051.16 |



Trustees' Financial Summary

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16 Gallatin County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

| PRC | Program | Function | Object | 2008 Value | 2009 Value |
|-----|--|----------|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 221X Improvement of Instruction Services | | | | |
| | | | 810 Dues and Fees | 5,233.10 | 4,353.06 |
| | 222X Educational Media Services | | | | |
| | | | 1XX Personal Services - Salaries | 342,896.52 | 343,086.51 |
| | | | 2XX Personal Services - Employee Benefits | 50,301.32 | 47,541.00 |
| | | | 4XX Purchased Property Services | 222.93 | 1,835.49 |
| | | | 5XX Other Purchased Services | 1,040.71 | 0.00 |
| | | | 6XX Supplies and Materials | 30,129.17 | 28,027.03 |
| | | | 810 Dues and Fees | 250.00 | 150.00 |
| | 23XX Support Services - General Administration | | | | |
| | | | 1XX Personal Services - Salaries | 60,214.60 | 62,562.03 |
| | | | 2XX Personal Services - Employee Benefits | 6,294.62 | 6,387.46 |
| | | | 3XX Purchased Professional and Technical Services | 517.65 | 1,442.94 |
| | | | 5XX Other Purchased Services | 372.56 | 1,232.27 |
| | | | 6XX Supplies and Materials | 1,368.34 | 2,304.70 |
| | | | 810 Dues and Fees | 0.00 | 635.50 |
| | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | 623,423.02 | 573,149.74 |
| | | | 2XX Personal Services - Employee Benefits | 97,229.86 | 90,727.94 |
| | | | 3XX Purchased Professional and Technical Services | 80.00 | 245.00 |
| | | | 5XX Other Purchased Services | 3,099.27 | 1,319.19 |
| | | | 6XX Supplies and Materials | 13,401.58 | 2,952.04 |
| | | | 810 Dues and Fees | 1,833.00 | 2,642.50 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 173,678.96 | 198,389.93 |
| | | | 2XX Personal Services - Employee Benefits | 32,304.69 | 33,720.03 |
| | | | 3XX Purchased Professional and Technical Services | 23,449.51 | 29,369.38 |
| | | | 4XX Purchased Property Services | 42,132.83 | 38,550.34 |
| | | | 5XX Other Purchased Services | 56,440.75 | 126,041.21 |
| | | | 6XX Supplies and Materials | 35,730.12 | 58,261.60 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 7,875.00 |
| | | | 810 Dues and Fees | 14,337.36 | 10,067.38 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 742,520.61 | 695,264.84 |
| | | | 2XX Personal Services - Employee Benefits | 188,742.92 | 185,325.39 |
| | | | 3XX Purchased Professional and Technical Services | 78,542.98 | 76,001.45 |
| | | | 4XX Purchased Property Services | 466,387.67 | 337,525.72 |
| | | | 5XX Other Purchased Services | 32,742.28 | 47,580.93 |
| | | | 6XX Supplies and Materials | 189,331.77 | 212,460.00 |
| | | | 7XX Property and Equipment Acquisition | 2,650.00 | 10,541.14 |
| | | | 810 Dues and Fees | 852.00 | 2,086.00 |
| | | | 8XX Other Expenditures | 13,234.72 | 12,709.54 |
| | 27XX Student Transportation Services | | | | |



Trustees' Financial Summary

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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 | 2008 Value | 2009 Value |
|-----|--|---|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 6XX Supplies and Materials | 0.00 | 31.58 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 776,442.24 | 748,280.15 |
| | | | 2XX Personal Services - Employee Benefits | 151,820.31 | 149,114.17 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 1,165.00 |
| | | | 4XX Purchased Property Services | 0.00 | 32.19 |
| | | | 5XX Other Purchased Services | 553.52 | 983.98 |
| | | | 6XX Supplies and Materials | 16,461.17 | 46.10 |
| | | | 810 Dues and Fees | 90.00 | 215.00 |
| | | 21XX Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 127,439.53 |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 19,400.21 |
| | | | 5XX Other Purchased Services | 46.31 | 0.00 |
| | | | 6XX Supplies and Materials | 1,925.77 | 0.00 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 1XX Personal Services - Salaries | 120.49 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 56.62 | 0.00 |
| | | | 5XX Other Purchased Services | 1,786.81 | 0.00 |
| | | | 6XX Supplies and Materials | 22.40 | 0.00 |
| | | 24XX Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 51,851.94 | 75,005.03 |
| | | | 2XX Personal Services - Employee Benefits | 6,514.82 | 6,685.72 |
| | | | 3XX Purchased Professional and Technical Services | 1,882.20 | 1,283.40 |
| | | | 5XX Other Purchased Services | 314.64 | 86.51 |
| | | | 6XX Supplies and Materials | 532.77 | 357.58 |
| | | | 810 Dues and Fees | 224.70 | 0.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 4XX Purchased Property Services | 0.00 | 663.00 |
| | 360 State Gifted & Talented Reimbursement | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 22,333.21 | 21,302.03 |
| | | | 2XX Personal Services - Employee Benefits | 5,107.83 | 3,691.97 |
| | 365 OTO Indian Education for All | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | 0.00 | 3,469.72 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 45,174.61 | 38,652.67 |
| | | | 2XX Personal Services - Employee Benefits | 4,019.07 | 6,837.14 |
| | | | 6XX Supplies and Materials | 3,546.24 | 4,511.73 |



Trustees' Financial Summary

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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 | 2008 Value | 2009 Value |
|--|------------|--|---|----------------------|----------------------|
| | 710 | School Sponsored Extracurricular Activities | | | |
| | | 34XX | Extracurricular - Activities | | |
| | | | 1XX Personal Services - Salaries | 18,963.61 | 11,872.37 |
| | | | 2XX Personal Services - Employee Benefits | 1,892.89 | 918.39 |
| | | | 4XX Purchased Property Services | 424.00 | 0.00 |
| | | | 5XX Other Purchased Services | 201.96 | 0.00 |
| | | | 6XX Supplies and Materials | 144.28 | 0.00 |
| | | | 810 Dues and Fees | 170.00 | 0.00 |
| | 720 | School Sponsored Athletics | | | |
| | | 35XX | Extracurricular - Athletics | | |
| | | | 1XX Personal Services - Salaries | 91,140.11 | 78,516.61 |
| | | | 2XX Personal Services - Employee Benefits | 2,421.25 | 1,407.80 |
| | | | 3XX Purchased Professional and Technical Services | 5,700.00 | 0.00 |
| | | | 5XX Other Purchased Services | 2,744.21 | 327.00 |
| | | | 6XX Supplies and Materials | 1,667.14 | 8,100.80 |
| | 910 | Food Services | | | |
| | | 31XX | Food Services | | |
| | | | 1XX Personal Services - Salaries | 59,000.00 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 30,000.00 | 0.00 |
| | | | 6XX Supplies and Materials | 1,936.90 | 1,983.09 |
| | | | 8XX Other Expenditures | 0.00 | 40,000.00 |
| | 999 | Undistributed | | | |
| | | 61XX | Operating Transfers to Other Funds | | |
| | | | 910 Operating Transfers to Other Funds | 0.00 | 59,131.59 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>11,060,153.37</u> | <u>11,277,948.72</u> |



Trustees' Financial Summary

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0368 Belgrade Elem

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

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------------|----------------|------------|------|--|---------------|-----|
| Beginning Fund Balance | | | | | | 944,646.44 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 11,517,881.52 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 11,277,948.72 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 165,903.21 | Less Last Year | 200,457.35 | (4b) | | -34,554.14 | |
| | | | | | | -34,554.14 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 1,150,025.10 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 439,485.67 | 468,871.65 |
| 1112 District Levy - Personal Property | 7,821.15 | 28,198.46 |
| 1190 Penalties and Interest on Taxes | 1,466.68 | 1,967.87 |
| 1410 Individual Transportation Fees | 3,593.75 | 2,577.51 |
| 1420 Trans Fees from Other Schl Dists Within State | 549.11 | 0.00 |
| 1510 Interest Earnings | 3,930.00 | 3,253.04 |
| 1900 Other Revenue from Local Sources | 3,300.40 | 30.30 |
| 2220 County On-Schedule Trans Reimb | 154,410.29 | 163,562.48 |
| 3210 State On-Schedule Trans Reimb | 154,410.30 | 163,562.50 |
| 3444 State School Block Grant | 16,951.25 | 17,080.08 |
| 5200 Sale or Compensation for Loss of Assets | 3,175.20 | 0.00 |
| 6100 Material Prior Period Revenue Adjustments | -5,365.71 | -4,175.70 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 783,728.09 | 844,928.19 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 25XX Support Services - Business | | |
| 1XX Personal Services - Salaries | 0.00 | 639.76 |
| 2XX Personal Services - Employee Benefits | 0.00 | 66.35 |
| 26XX Operation and Maintenance of Plant Services | | |
| 3XX Purchased Professional and Technical Services | 1,845.82 | 105.51 |
| 4XX Purchased Property Services | 45,982.72 | 8,922.19 |
| 5XX Other Purchased Services | 1,515.95 | 2,069.67 |
| 6XX Supplies and Materials | 17.51 | 1,279.21 |
| 7XX Property and Equipment Acquisition | 19,279.74 | 2,663.44 |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 397,774.70 | 438,906.02 |
| 2XX Personal Services - Employee Benefits | 81,368.59 | 84,852.42 |
| 3XX Purchased Professional and Technical Services | 5,400.80 | 4,308.07 |
| 4XX Purchased Property Services | 32,535.28 | 4,186.93 |
| 5XX Other Purchased Services | 6,014.48 | 23,556.57 |
| 6XX Supplies and Materials | 89,143.89 | 110,490.37 |
| 7XX Property and Equipment Acquisition | 6,125.00 | 6,616.52 |
| 810 Dues and Fees | 183.75 | 987.21 |
| 280 Special Education - Local and State | | |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 37,140.09 | 46,815.61 |
| 2XX Personal Services - Employee Benefits | 6,752.96 | 10,989.04 |
| 6XX Supplies and Materials | 0.00 | 1,772.62 |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 731,081.28 | 749,227.51 |

Schedule Of Changes Worksheet

| | | |
|---|------------|----------------|
| Beginning Fund Balance | 203,140.63 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 844,928.19 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 749,227.51 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 1,138.87 Less Last Year 5,414.63 (4b) | -4,275.76 | |
| | | -4,275.76 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 294,565.55 (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 | 2008 Value | 2009 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 189,302.08 | 171,333.72 |
| 1112 District Levy - Personal Property | 3,654.90 | 12,147.89 |
| 1190 Penalties and Interest on Taxes | 476.48 | 785.60 |
| 1510 Interest Earnings | 3,513.53 | 524.99 |
| 6100 Material Prior Period Revenue Adjustments | 10,991.25 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 207,938.24 | 184,792.20 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 27XX Student Transportation Services | | |
| 7XX Property and Equipment Acquisition | 227,183.60 | 174,726.89 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 227,183.60 | 174,726.89 |

Schedule Of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 87,010.17 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 184,792.20 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 174,726.89 | (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) | 97,075.48 | (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 | 2008 Value | 2009 Value |
|---|------------|------------|
| 1510 Interest Earnings | 0.00 | 704.06 |
| 1611 National School Lunch Program | 367,529.75 | 467,101.46 |
| 1900 Other Revenue from Local Sources | 737.69 | 40,000.00 |
| 1920 Contributions/Donations from Private Sources | 50.00 | 0.00 |
| 4550 Federal Child Nutrition | 240,489.53 | 224,953.44 |
| 6100 Material Prior Period Revenue Adjustments | -899.29 | 883.22 |

| | | |
|--|------------|------------|
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 607,907.68 | 733,642.18 |
|--|------------|------------|

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|---|------------|------------|
| 910 Food Services | | |
| 31XX Food Services | | |
| 1XX Personal Services - Salaries | 259,833.79 | 322,324.00 |
| 2XX Personal Services - Employee Benefits | 54,784.63 | 87,063.58 |
| 3XX Purchased Professional and Technical Services | 378.00 | 0.00 |
| 4XX Purchased Property Services | 21.85 | 1,269.50 |
| 5XX Other Purchased Services | 740.79 | 248.75 |
| 6XX Supplies and Materials | 290,612.49 | 310,841.40 |
| 810 Dues and Fees | 797.00 | 889.30 |

| | | |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 607,168.55 | 722,636.53 |
|--|------------|------------|

Schedule Of Changes Worksheet

| | | |
|--|------------|-----|
| Beginning Fund Balance | 33,940.76 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 733,642.18 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 722,636.53 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 38,193.83 Less Last Year 33,471.36 (4a) | 4,722.47 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 279.75 Less Last Year 390.86 (4b) | -111.11 | |
| | 4,611.36 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 49,557.77 | (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 | 2008 Value | 2009 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 2.39 | 571.09 |
| 1112 District Levy - Personal Property | 0.31 | 11.59 |
| 1190 Penalties and Interest on Taxes | 1.03 | 0.83 |
| 1510 Interest Earnings | 473.55 | 280.14 |
| 6100 Material Prior Period Revenue Adjustments | -2,260.00 | 1,880.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | -1,782.72 | 2,743.65 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 5XX Other Purchased Services | 2,240.00 | 664.25 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 2,240.00 | 664.25 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 9,262.52 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 2,743.65 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 664.25 | (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) | 11,341.92 | (5) |



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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|--------------|--------------|
| 1510 Interest Earnings | 14,847.05 | 11,755.47 |
| 1900 Other Revenue from Local Sources | 23.56 | 0.00 |
| 2240 County Retirement Distribution | 1,359,063.90 | 1,480,556.00 |
| 6100 Material Prior Period Revenue Adjustments | 39,016.91 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,412,951.42 | 1,492,311.47 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 723,279.16 | 775,506.85 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 95,228.08 | 77,765.89 |
| 221X Improvement of Instruction Services | | |
| 2XX Personal Services - Employee Benefits | 10,893.28 | 11,338.54 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 50,853.28 | 50,380.62 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 9,097.23 | 9,389.57 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 91,273.70 | 83,580.61 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 24,430.90 | 27,923.84 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 98,256.33 | 94,459.85 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 48,818.87 | 53,376.17 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 112,809.66 | 71,178.34 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 12,928.54 | 18,736.69 |
| 221X Improvement of Instruction Services | | |
| 2XX Personal Services - Employee Benefits | 14.86 | 0.00 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 7,713.12 | 10,291.31 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 4,139.52 | 5,939.22 |



Trustees' Financial Summary

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16 Gallatin County
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**** Recalculated ****

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

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

| PRC | Program | Function | Object | 2008 Value | 2009 Value |
|--|---------|---|---|---------------------|---------------------|
| | 360 | State Gifted & Talented Reimbursement | | | |
| | | 1XXX | Instruction | | |
| | | | 2XX Personal Services - Employee Benefits | 4,672.55 | 2,006.05 |
| | 390 | State Career & Technical Ed Entitlement - Undistributed | | | |
| | | 1XXX | Instruction | | |
| | | | 2XX Personal Services - Employee Benefits | 6,958.48 | 5,730.06 |
| | 710 | School Sponsored Extracurricular Activities | | | |
| | | 34XX | Extracurricular - Activities | | |
| | | | 2XX Personal Services - Employee Benefits | 2,673.69 | 2,257.19 |
| | 720 | School Sponsored Athletics | | | |
| | | 35XX | Extracurricular - Athletics | | |
| | | | 2XX Personal Services - Employee Benefits | 12,912.61 | 11,434.03 |
| | 8XX | Community Services Programs | | | |
| | | 33XX | Community Services | | |
| | | | 2XX Personal Services - Employee Benefits | 74.22 | 53.14 |
| | 910 | Food Services | | | |
| | | 31XX | Food Services | | |
| | | | 2XX Personal Services - Employee Benefits | 41,986.99 | 42,576.38 |
| | 728 | Swingshift Afterschool Program | | | |
| | | 840 | Custody and Child Care Services | | |
| | | | 33XX Community Services | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 5,782.74 |
| | 733 | Eagle's Nest-United Way Grant | | | |
| | | 840 | Custody and Child Care Services | | |
| | | | 33XX Community Services | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 2,887.10 |
| | 735 | Panther Paws | | | |
| | | 840 | Custody and Child Care Services | | |
| | | | 33XX Community Services | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 219.98 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,359,015.07</u> | <u>1,362,814.17</u> |



Trustees' Financial Summary

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16 Gallatin County
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**** Recalculated ****

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

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 516,961.45 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1,492,311.47 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 1,362,814.17 | (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) | | | | | | 646,458.75 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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

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

| PRC Revenue | 2009 Value |
|--|-------------------|
| 007 k-12 Education Data Systems | |
| 3680 K-12 Education Data Systems | 7,472.36 |
| 020 State OTO Indian Education for All | |
| 3650 OTO Indian Education for All | 19,795.53 |
| 025 State OTO FullTime Kindergarten Startup | |
| 3670 OTO Full-Time Kindergarten Start-up | 229,608.99 |
| 149 Title II, Part D, Ed Technology | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 150,374.00 |
| 169 Title IV Safe and Drug-Free Schools | |
| 4330 Title IV, Part A, Safe & Drug-Free Schools & Communities | 3,981.28 |
| 184 Elementary extracurricular | |
| 1700 Student Extracurricular Activity Receipts | 41,010.53 |
| 9710 Residual Equity Transfers In | 34,332.16 |
| 184 Subtotal | 75,342.69 |
| 279 Gifted and Talented | |
| 3600 State Gifted & Talented Reimbursement | 27,000.00 |
| 319 Title I Accountability | |
| 4200 Title I, Part A, Improving Basic Programs | 307,070.99 |
| 348 Qwest foundation for education grant | |
| 4650 Federal Miscellaneous Grants from OPI | 3,500.00 |
| 399 Title V Part A | |
| 4350 Title V, Part A, Innovative Programs | 632.35 |
| 609 Title II, Part D, Ed Technology | |
| 4310 Title II, Part D, Educational Technology | 605.85 |
| 745 Medicaid Reimbursement | |
| 3355 Medicaid - Miscellaneous | 59,887.12 |
| 750 ARRA - IDEA, Part B | |
| 7500 ARRA - IDEA, Part B | 31,420.00 |
| 779 IDEA Part B | |
| 4560 IDEA, Part B, Children with Disabilities | 529,047.00 |
| 799 IDEA Preschool | |
| 4570 IDEA Preschool | 12,560.00 |
| 899 Prior period adjustment | |
| 6100 Material Prior Period Revenue Adjustments | -28,088.74 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,430,209.42 |



Trustees' Financial Summary

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**** Recalculated ****

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 | 2009 Value |
|---|------------|
| 010 State OTO Weatherization & Deferred Maintenance | |
| 364 OTO Weatherization/Deferred Maintenance | |
| 26XX Operation and Maintenance of Plant Services | |
| 3XX Purchased Professional and Technical Services | 148,584.15 |
| 4XX Purchased Property Services | 13,211.08 |
| 6XX Supplies and Materials | 5,127.50 |
| 7XX Property and Equipment Acquisition | 35,633.33 |
| | 202,556.06 |
| 010 Subtotal | |
| 011 Capital Investment and deferred maintenance | |
| 366 OTO Capital Invest & Deferred Maintenance | |
| 26XX Operation and Maintenance of Plant Services | |
| 3XX Purchased Professional and Technical Services | 525.00 |
| 149 Title II, Part D, Ed Technology | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 100,985.13 |
| 2XX Personal Services - Employee Benefits | 47,054.35 |
| | 148,039.48 |
| 149 Subtotal | |
| 169 Title IV Safe and Drug-Free Schools | |
| 433 Title IV, Part A, Safe & Drug-Free Schools & Communities | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 3,541.88 |
| 6XX Supplies and Materials | 357.37 |
| | 3,899.25 |
| 169 Subtotal | |
| 184 Elementary extracurricular | |
| 710 School Sponsored Extracurricular Activities | |
| 34XX Extracurricular - Activities | |
| 6XX Supplies and Materials | 42,834.47 |
| 279 Gifted and Talented | |
| 360 State Gifted & Talented Reimbursement | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 18,736.43 |
| 2XX Personal Services - Employee Benefits | 8,424.30 |
| | 27,160.73 |
| 279 Subtotal | |
| 319 Title I Accountability | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 223,934.48 |
| 2XX Personal Services - Employee Benefits | 56,496.80 |
| 6XX Supplies and Materials | 72,318.01 |



Trustees' Financial Summary

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**** Recalculated ****

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 | 2009 Value |
|--|------------|
| 319 Title I Accountability | |
| 420 Title I, Part A, Improving Basic Programs | |
| 319 Subtotal | 352,749.29 |
| 348 Qwest foundation for education grant | |
| 329 State Miscellaneous Grants | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 3,687.04 |
| 810 Dues and Fees | 1,710.60 |
| 348 Subtotal | 5,397.64 |
| 399 Title V Part A | |
| 391 State Career & Technical Ed Entitlement - Agriculture | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 14,771.15 |
| 2XX Personal Services - Employee Benefits | 2,514.52 |
| 399 Subtotal | 17,285.67 |
| 745 Medicaid Reimbursement | |
| 280 Special Education - Local and State | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 10,092.47 |
| 2XX Personal Services - Employee Benefits | 4,949.23 |
| 6XX Supplies and Materials | 3,063.98 |
| 810 Dues and Fees | 200.00 |
| 745 Subtotal | 18,305.68 |
| 750 ARRA - IDEA, Part B | |
| 750 ARRA - IDEA, Part B | |
| 4XXX Facilities Acquisition and Construction Services | |
| 7XX Property and Equipment Acquisition | 31,420.00 |
| 779 IDEA Part B | |
| 456 IDEA, Part B, Children with Disabilities | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 218,248.22 |
| 2XX Personal Services - Employee Benefits | 60,614.96 |
| 3XX Purchased Professional and Technical Services | 111,611.00 |
| 6XX Supplies and Materials | 490.88 |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 41,903.05 |
| 2XX Personal Services - Employee Benefits | 13,258.89 |
| 3XX Purchased Professional and Technical Services | 39,566.50 |
| 221X Improvement of Instruction Services | |
| 3XX Purchased Professional and Technical Services | 2,175.00 |



Trustees' Financial Summary

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**** Recalculated ****

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 | 2009 Value |
|--|--------------|
| 779 IDEA Part B | |
| 456 IDEA, Part B, Children with Disabilities | |
| 779 Subtotal | 487,868.50 |
| 799 IDEA Preschool | |
| 456 IDEA, Part B, Children with Disabilities | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 8,130.99 |
| 2XX Personal Services - Employee Benefits | 4,417.56 |
| 799 Subtotal | 12,548.55 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 1,350,590.32 |

Schedule Of Changes Worksheet

| | | |
|--|--------------|---------------|
| Beginning Fund Balance | 910,849.02 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 1,430,209.42 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,350,590.32 | (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 46,800.80 Less Last Year 4,421.30 | (4b) | 42,379.50 |
| | | 42,379.50 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 1,032,847.62 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|------------|--------------|-------------|
| 007 k-12 Education Data Systems | 7,472.36 | 0.00 | 7,472.36 |
| 010 State OTO Weatherization & Deferred Maintenance | 0.00 | 202,556.06 | -202,556.06 |
| 011 Capital Investment and deferred maintenance | 0.00 | 525.00 | -525.00 |
| 020 State OTO Indian Education for All | 19,795.53 | 0.00 | 19,795.53 |
| 025 State OTO FullTime Kindergarten Startup | 229,608.99 | 0.00 | 229,608.99 |
| 149 Title II, Part D, Ed Technology | 150,374.00 | 148,039.48 | 2,334.52 |
| 169 Title IV Safe and Drug-Free Schools | 3,981.28 | 3,899.25 | 82.03 |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|---------------------|---------------------|------------------|
| 184 Elementary extracurricular | 75,342.69 | 42,834.47 | 32,508.22 |
| 279 Gifted and Talented | 27,000.00 | 27,160.73 | -160.73 |
| 319 Title I Accountability | 307,070.99 | 352,749.29 | -45,678.30 |
| 348 Qwest foundation for education grant | 3,500.00 | 5,397.64 | -1,897.64 |
| 399 Title V Part A | 632.35 | 17,285.67 | -16,653.32 |
| 609 Title II, Part D, Ed Technology | 605.85 | 0.00 | 605.85 |
| 745 Medicaid Reimbursement | 59,887.12 | 18,305.68 | 41,581.44 |
| 750 ARRA - IDEA, Part B | 31,420.00 | 31,420.00 | 0.00 |
| 779 IDEA Part B | 529,047.00 | 487,868.50 | 41,178.50 |
| 799 IDEA Preschool | 12,560.00 | 12,548.55 | 11.45 |
| 899 Prior period adjustment | -28,088.74 | 0.00 | -28,088.74 |
| Total | 1,430,209.42 | 1,350,590.32 | 79,619.10 |



Trustees' Financial Summary

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**** Recalculated ****

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 | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 809.06 | 547.28 |
| 5300 Operating Transfers from Other Funds | 0.00 | 59,131.59 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 809.06 | 59,678.87 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 21,195.01 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 59,678.87 | (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) | 80,873.88 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 57,761.23 | 62,138.08 |
| 1112 District Levy - Personal Property | 1,363.03 | 2,678.56 |
| 1190 Penalties and Interest on Taxes | 182.39 | 279.01 |
| 1510 Interest Earnings | 7,622.58 | 4,900.36 |
| 1900 Other Revenue from Local Sources | 0.00 | 477.19 |
| 3281 State Technology Aid | 10,499.35 | 23,064.80 |
| 6100 Material Prior Period Revenue Adjustments | 1.27 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 77,429.85 | 93,538.00 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 4XX Purchased Property Services | 161.45 | 0.00 |
| 6XX Supplies and Materials | 64,441.10 | 6,245.62 |
| 222X Educational Media Services | | |
| 4XX Purchased Property Services | 0.00 | 1,913.41 |
| 5XX Other Purchased Services | 0.00 | 10.12 |
| 6XX Supplies and Materials | 4,055.34 | 92,233.41 |
| 7XX Property and Equipment Acquisition | 0.00 | 4,196.00 |
| 24XX Support Services - School Administration | | |
| 6XX Supplies and Materials | 0.00 | 711.00 |
| 25XX Support Services - Business | | |
| 3XX Purchased Professional and Technical Services | 4,981.20 | 0.00 |
| 6XX Supplies and Materials | 20,629.90 | 0.00 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | 782.71 | 6,100.33 |
| 910 Food Services | | |
| 31XX Food Services | | |
| 6XX Supplies and Materials | 738.15 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 95,789.85 | 111,409.89 |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|-----------|----------------|-----------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 191,434.81 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 93,538.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 111,409.89 | (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 | 65,599.03 | Less Last Year | 24,994.03 | (4b) | | 40,605.00 | |
| | | | | | | 40,605.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 214,167.92 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 11,163.04 | 7,823.90 |
| 1900 Other Revenue from Local Sources | 6,069.81 | 0.00 |
| 1920 Contributions/Donations from Private Sources | 0.00 | 16,924.50 |
| 1945 Fees - Users/Resale of Supplies | 997.00 | 0.00 |
| 3445 State Combined Fund School Block Grant | 28,042.62 | 28,255.74 |
| 4100 Federal Miscellaneous Grants - Direct from Feds | 16,949.15 | 60,220.37 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 63,221.62 | 113,224.51 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | 46,628.57 | 0.00 |
| 21XX Support Services - Students | | |
| 6XX Supplies and Materials | 9,098.75 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 7XX Property and Equipment Acquisition | 0.00 | 20,797.50 |
| 910 Food Services | | |
| 31XX Food Services | | |
| 1XX Personal Services - Salaries | 1,200.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 56,927.32 | 20,797.50 |



Trustees' Financial Summary

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**** Recalculated ****

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

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|----------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 275,456.26 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 113,224.51 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 20,797.50 | (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 | 8,253.80 | (4b) | | -8,253.80 | |
| | | | | | | -8,253.80 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 359,629.47 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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 | 2008 Value | 2009 Value |
|--|--------------|------------|
| 1111 District Levy - Real Property | 658,778.21 | 555,243.75 |
| 1112 District Levy - Personal Property | 16,234.32 | 30,550.31 |
| 1190 Penalties and Interest on Taxes | 2,183.66 | 3,195.40 |
| 1510 Interest Earnings | 23,843.92 | 14,721.22 |
| 3120 State Guaranteed Tax Base Aid | 305,378.22 | 296,353.11 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,006,418.33 | 900,063.79 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|--------------|--------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 51XX General Obligation Bonds, Special Assessments and Interest | | |
| 830 Special Assessments | 7,000.00 | 7,000.00 |
| 840 Principal On Debt | 700,668.75 | 655,000.00 |
| 850 Interest on Debt | 325,660.01 | 377,698.76 |
| 860 Agent Fees/Issuance Costs | 600.00 | 900.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 1,033,928.76 | 1,040,598.76 |

Schedule Of Changes Worksheet

| | | |
|--|--------------|----------|
| Beginning Fund Balance | 505,969.73 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 900,063.79 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,040,598.76 | (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) | 365,434.76 | (5) |



Trustees' Financial Summary

FY2008-09

Submit ID: 0368-72479351

16 Gallatin County
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**** Recalculated ****

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

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 10,569.89 | 70.90 |
| 1900 Other Revenue from Local Sources | 436.35 | 322.73 |
| 6100 Material Prior Period Revenue Adjustments | -7,480.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 3,526.24 | 393.63 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | 1,032.46 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | | |
| 4XX Purchased Property Services | 9,068.64 | 0.00 |
| 7XX Property and Equipment Acquisition | 12,400.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 3XX Purchased Professional and Technical Services | 123.75 | 0.00 |
| 4XX Purchased Property Services | 825.00 | 0.00 |
| 6XX Supplies and Materials | 651.69 | 0.00 |
| 7XX Property and Equipment Acquisition | 238,538.24 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 262,639.78 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|--|------------|-----|
| Beginning Fund Balance | 14,033.93 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 393.63 | (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 13,992.79 (4b) | -13,992.79 | |
| | -13,992.79 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 434.77 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 6100 Material Prior Period Revenue Adjustments | -161.95 | 0.00 |
| 728 Swingshift Afterschool Program | | |
| 1510 Interest Earnings | 1,761.14 | 815.01 |
| 1900 Other Revenue from Local Sources | 35,019.81 | 33,244.50 |
| 728 Subtotal | 36,780.95 | 34,059.51 |
| 733 Eagle's Nest-United Way Grant | | |
| 1510 Interest Earnings | 1,761.14 | 922.25 |
| 1900 Other Revenue from Local Sources | 27,636.29 | 35,209.25 |
| 1920 Contributions/Donations from Private Sources | 7,250.00 | 2,280.00 |
| 733 Subtotal | 36,647.43 | 38,411.50 |
| 735 Panther Paws | | |
| 1510 Interest Earnings | 0.00 | 407.51 |
| 1900 Other Revenue from Local Sources | 0.00 | 4,044.50 |
| 1920 Contributions/Donations from Private Sources | 0.00 | 11,000.00 |
| 735 Subtotal | 0.00 | 15,452.01 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 73,266.43 | 87,923.02 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|---|------------|------------|
| 728 Swingshift Afterschool Program | | |
| 920 Enterprise or Internal Service Programs | | |
| 32XX Enterprise Services | | |
| 1XX Personal Services - Salaries | 34,700.14 | 33,494.06 |
| 2XX Personal Services - Employee Benefits | 13,519.84 | 6,840.07 |
| 5XX Other Purchased Services | 437.15 | 71.02 |
| 6XX Supplies and Materials | 172.31 | 1,421.39 |
| 728 Subtotal | 48,829.44 | 41,826.54 |
| 733 Eagle's Nest-United Way Grant | | |
| 920 Enterprise or Internal Service Programs | | |
| 32XX Enterprise Services | | |
| 1XX Personal Services - Salaries | 25,719.30 | 32,977.51 |
| 2XX Personal Services - Employee Benefits | 6,679.09 | 5,179.15 |
| 5XX Other Purchased Services | 262.39 | 67.17 |
| 6XX Supplies and Materials | 680.77 | 607.32 |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 733 Subtotal | 33,341.55 | 38,831.15 |
| 735 Panther Paws | | |
| 920 Enterprise or Internal Service Programs | | |
| 32XX Enterprise Services | | |
| 1XX Personal Services - Salaries | 0.00 | 6,168.59 |
| 2XX Personal Services - Employee Benefits | 0.00 | 1,573.53 |
| 6XX Supplies and Materials | 0.00 | 477.38 |
| 735 Subtotal | 0.00 | 8,219.50 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 82,170.99 | 88,877.19 |

Schedule Of Changes Worksheet

| | |
|--|---------------|
| Beginning Fund Balance | 78,875.62 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 87,923.02 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 88,877.19 (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) | 77,921.45 (5) |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

72 - Miscellaneous Enterprise Fund

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 938.19 | 529.46 |
| 1910 Rentals | 9,654.09 | 10,445.94 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | 2,390.12 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 10,592.28 | 13,365.52 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 920 Enterprise or Internal Service Programs | | |
| 32XX Enterprise Services | | |
| 1XX Personal Services - Salaries | 0.00 | 6,023.84 |
| 2XX Personal Services - Employee Benefits | 0.00 | 194.23 |
| 3XX Purchased Professional and Technical Services | 5,108.05 | 3,125.14 |
| 6XX Supplies and Materials | 13,276.37 | 2,289.59 |
| 7XX Property and Equipment Acquisition | 0.00 | 7,668.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 18,384.42 | 19,300.80 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|-------------|
| Beginning Fund Balance | 22,214.64 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 13,365.52 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 19,300.80 | (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 735.79 (4b) | -735.79 | |
| | | -735.79 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 15,543.57 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 0.00 | 10,101.67 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 0.00 | 10,101.67 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 1,000.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 10,101.67 | (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) | 11,101.67 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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 | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 212.45 | 0.00 |
| 1700 Student Extracurricular Activity Receipts | 63,657.75 | 25,833.25 |
| 6100 Material Prior Period Revenue Adjustments | 336.69 | -45.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 64,206.89 | 25,788.25 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| 7XX Extracurricular Athletics and Activities | | |
| 3XXX Operation of Non-Educational Services | | |
| XXX Student Extracurricular | 60,393.93 | 22,632.02 |
| 999 Undistributed | | |
| 9999 Undistributed | | |
| 971 Residual Equity Transfers Out | 0.00 | 34,332.16 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 60,393.93 | 56,964.18 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 46,750.58 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 25,788.25 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 56,964.18 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 15,574.65 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

| PRC Revenue | 2008 Value | 2009 Value |
|--|------------|------------|
| 1510 Interest Earnings | 9.35 | 6.31 |
| 6100 Material Prior Period Revenue Adjustments | 1.21 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 10.56 | 6.31 |

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

| PRC Program Function Object | 2008 Value | 2009 Value |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|--|--------|----------|
| Beginning Fund Balance | 244.21 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 6.31 | (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) | 250.52 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

Detail Expenditure

| Fund | Account | Description | 2008 Value | 2009 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 | 302,317.11 | 370,982.63 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 4,488.40 | 38,652.67 |
| 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 | 246,395.15 | 226,379.21 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 6,769.39 | 0.00 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 750 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 751 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 4,534,414.56 | 4,645,205.98 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 149,258.97 | 75,812.90 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 1,654.65 | 1,494.12 |
| XX | XXX 26XX 41X | Energy Utility Services | 298,460.19 | 265,058.79 |
| XX | XXX 4XXX 710 | Land | 0.00 | 20,797.50 |
| 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 | 238,538.24 | 9,736.02 |
| XX | XXX 4XXX 73X | Major Equipment-New | 0.00 | 21,683.98 |
| XX | XXX 4XXX 74X | Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 2,240.00 | 664.25 |
| 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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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|------------|
| a. Instructional Block Grant Entitlement | 302,009.70 |
| b. Related Services Block Grant Entitlement | 100,656.36 |
| c. Total Entitlements Subject to Reversion | 402,666.06 |

Prorated Cooperative Cost Payments:

| | |
|---|--------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 535,545.86 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 1,129,879.57 |
| 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 FY2011 Maximum Budget: 100%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|--------------|---------|---------|-------------------|
| 280 | 1XXX | 1XX | 748,280.15 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 149,114.17 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 1,165.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 32.19 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 983.98 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 46.10 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 127,439.53 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 19,400.21 | 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 | 75,005.03 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 6,685.72 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 1,283.40 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 86.51 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 357.58 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 1,129,879.57 | 0.00 | 0.00 | 0.00 1,129,879.57 |

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 FY09.



Trustees' Financial Summary

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**** Recalculated ****

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

| Governmental Activities:* | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|--|-------------------|-------------|-------------|-----------|----------------|
| *** Land | 774,202.72 | 0.00 | 20,797.50 | 0.00 | 795,000.22 |
| Buildings | 17,402,542.05 | 0.00 | 0.00 | 0.00 | 17,402,542.05 |
| Machinery and Equipment | 2,524,532.49 | 0.00 | 225,760.14 | 25,379.20 | 2,724,913.43 |
| Totals at Historical Cost | 20,701,277.26 | 0.00 | 246,557.64 | 25,379.20 | 20,922,455.70 |
| Less Accumulated Depreciation For: | | | | | |
| Building Accum | 4,760,525.23 | 0.00 | 315,619.19 | 0.00 | 5,076,144.42 |
| Machinery and Equipment Accum | 1,401,565.96 | 0.00 | 205,438.78 | 22,841.28 | 1,584,163.46 |
| Total Accumulated Depreciation | 6,162,091.19 | 0.00 | 521,057.97 | 22,841.28 | 6,660,307.88 |
| Governmental Activities, Capital Assets, net | 14,539,186.07 | 0.00 | -274,500.33 | 2,537.92 | 14,262,147.82 |

* 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 FY2009 | Governmental Activities | Business-Type Activities | Adjustments |
|-------------------------------------|-------------------------|--------------------------|-------------|
| Instruction (1XXX) | 9,952.13 | 0.00 | 0.00 |
| Support Services Staff (22XX) | 1,279.00 | 0.00 | 0.00 |
| School Administration (24XX) | 1,593.50 | 0.00 | 0.00 |
| Financial Administration (25XX) | 9,408.94 | 0.00 | 0.00 |
| Operations and Maintenance (26XX) | 324,821.16 | 0.00 | 0.00 |
| Transportation (27XX) | 173,079.02 | 0.00 | 0.00 |
| Food Service (31XX) | 924.22 | 0.00 | 0.00 |
| Extracurricular (34XX, 35XX) | 1,279.00 | 0.00 | 0.00 |
| Total Depreciation for FY2009 | 522,336.97 | 0.00 | 0.00 |

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
|--|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
| | Beginning Balance (7/1/2008) | New Debt & Other Additions | Principal Payments | Refunding & Other Reduction | Ending Balance (6/30/2009) [a + b - c - d] | Current Portion Due FY2010 | Long-Term Portion Due FY2011- |
| Governmental Activities* | | | | | | | |
| Bonds | | | | | | | |
| 01/06/1999 | 3,195,000.00 | 0.00 | 225,000.00 | 0.00 | 2,970,000.00 | 235,000.00 | 2,735,000.00 |
| 08/15/2001 | 660,000.00 | 0.00 | 210,000.00 | 0.00 | 450,000.00 | 220,000.00 | 230,000.00 |
| 01/28/2005 | 5,355,000.00 | 0.00 | 220,000.00 | 0.00 | 5,135,000.00 | 230,000.00 | 4,905,000.00 |
| Compensated Absences | 676,165.38 | 237,773.85 | 0.00 | 0.00 | 913,939.23 | 0.00 | 913,939.23 |
| Special Improvements (SIDs) | 38,122.00 | 0.00 | 7,000.00 | 0.00 | 31,122.00 | 7,000.00 | 24,122.00 |
| Total Governmental Activity Long-Term Liabilities | 9,924,287.38 | 237,773.85 | 662,000.00 | 0.00 | 9,500,061.23 | 692,000.00 | 8,808,061.23 |

* 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.