



Trustees' Financial Summary

FY2008-09

Submit ID: 0369-45537503

**16 Gallatin County
0369 Belgrade H S**

**** 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 #
010	State OTO Weatherization & Deferred Maintenance	STATE	1	state
020	State OTO Indian Education for All	STATE	3650	state
149	Title II, Part D, Ed Technology	FEDERAL	1603686009	84.318
319	Title I, Part A, Accountability	FEDERAL	1603683109	84.348A
329	Vo Ed All Career & Tech Ed Programs	STATE	26	State
368	k-12 Education Data Systems	STATE	368	
399	Title V Part A	FEDERAL	1603683909	84.298
750	ARRA - IDEA, Part B	FEDERAL	160368	84.931
779	IDEA Part B	FEDERAL	1603687708	84.027
819	Vo Ed Carl Perkins Basic Grant	FEDERAL	1603698108	84.048A
838	Carl Perkins Pass through grant	LOCAL		
899	Prior Period Adj	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)	1,016,679.29	152,405.93	96,151.60	35,901.54
02	Taxes Receivable - Real and Personal (120-149)	101,126.31	12,733.44	4,057.89	
03	Taxes Receivable - Protested (150-159)	21,717.19	2,839.99	948.68	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				1,853.35
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,139,522.79	167,979.36	101,158.17	37,754.89
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	28,814.08	2,303.75		361.11
25	Deferred Revenue (680)	122,843.50	15,575.21	5,008.17	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	151,657.58	17,878.96	5,008.17	361.11
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				1,853.35
37	Reserve for Encumbrances (953)	307,770.42	2,371.61		49.25
48	Fund Balance for Budget (961-970)	680,094.79	147,728.79	96,150.00	35,491.18
52	TOTAL FUND BALANCE/EQUITY	987,865.21	150,100.40	96,150.00	37,393.78
53	TOTAL LIABILITIES AND FUND BALANCE	1,139,522.79	167,979.36	101,158.17	37,754.89



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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)	1,059.31	254,217.23	100,426.27	37,722.41
02	Taxes Receivable - Real and Personal (120-149)	172.07			1,016.55
03	Taxes Receivable - Protested (150-159)	21.60			128.33
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		14,220.31	74,724.46	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,252.98	268,437.54	175,150.73	38,867.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	892.43	3,272.90	5,770.69	
25	Deferred Revenue (680)	193.67			1,144.92
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,086.10	3,272.90	5,770.69	1,144.92
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			15,657.89	
48	Fund Balance for Budget (961-970)	166.88	265,164.64	153,722.15	37,722.37
52	TOTAL FUND BALANCE/EQUITY	166.88	265,164.64	169,380.04	37,722.37
53	TOTAL LIABILITIES AND FUND BALANCE	1,252.98	268,437.54	175,150.73	38,867.29



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	210,214.24		2,660.95	32,796.99
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	210,214.24		2,660.95	32,796.99
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	12,363.73			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12,363.73			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	246.32			
48	Fund Balance for Budget (961-970)	197,604.19		2,660.95	32,796.99
52	TOTAL FUND BALANCE/EQUITY	197,850.51		2,660.95	32,796.99
53	TOTAL LIABILITIES AND FUND BALANCE	210,214.24		2,660.95	32,796.99



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



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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)	163,305.82	262,830.77		297,655.64
02	Taxes Receivable - Real and Personal (120-149)	3,168.03			33,056.18
03	Taxes Receivable - Protested (150-159)	693.27			6,663.76
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	167,167.12	262,830.77		337,375.58
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,861.30			39,732.43
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,861.30			39,732.43
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	5,704.07			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	157,601.75	262,830.77		297,643.15
52	TOTAL FUND BALANCE/EQUITY	163,305.82	262,830.77		297,643.15
53	TOTAL LIABILITIES AND FUND BALANCE	167,167.12	262,830.77		337,375.58



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	118,657.87			
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	118,657.87			
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)	499.99			
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	118,157.88			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	118,657.87			
53	TOTAL LIABILITIES AND FUND BALANCE	118,657.87			



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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)	3,133.74			
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)	6,906.24			
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	10,039.98			
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)	3,133.74			
50	Invested in Capital Assets, Net of Related Debt	6,906.24			
52	TOTAL FUND BALANCE/EQUITY	10,039.98			
53	TOTAL LIABILITIES AND FUND BALANCE	10,039.98			



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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)			170,868.26	191,239.73
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			170,868.26	191,239.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				1,000.00
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1,000.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			170,868.26	190,239.73
52	TOTAL FUND BALANCE/EQUITY			170,868.26	190,239.73
53	TOTAL LIABILITIES AND FUND BALANCE			170,868.26	191,239.73



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	489,385.68			
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	489,385.68			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	118,988.95			
23	Warrants Payable (620)	58,130.18			
24	Other Current Liabilities (621-679)	312,266.55			
35	TOTAL LIABILITIES	489,385.68			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	489,385.68			



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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				



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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	2008 Value	2009 Value
1111 District Levy - Real Property	1,757,691.96	1,961,851.62
1112 District Levy - Personal Property	41,828.04	112,153.54
1130 Tax Title and Property Sales	0.00	117.10
1190 Penalties and Interest on Taxes	5,570.58	8,557.60
1310 Individual Tuition	2,885.00	0.00
1510 Interest Earnings	62,857.25	30,789.06
1900 Other Revenue from Local Sources	1,353.68	1,138.22
1910 Rentals	875.17	750.00
1920 Contributions/Donations from Private Sources	0.00	209.25
1945 Fees - Users/Resale of Supplies	40.00	139.71
3110 Direct State Aid	2,227,853.36	2,380,268.97
3111 Quality Educator	164,979.28	178,188.19
3112 At Risk Student	6,116.62	6,388.00
3113 Indian Education For All	17,136.00	17,809.20
3114 American Indian Achievement Gap	800.00	1,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	184,468.27	181,769.37
3120 State Guaranteed Tax Base Aid	708,545.53	806,949.90
3444 State School Block Grant	186,031.41	187,445.25
6100 Material Prior Period Revenue Adjustments	86,566.84	-33,471.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,455,598.99	5,842,653.78

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	1,857,345.67	1,747,878.84
2XX Personal Services - Employee Benefits	309,751.47	312,359.24
3XX Purchased Professional and Technical Services	5,206.92	10,192.70
4XX Purchased Property Services	1,005.00	26,664.48
5XX Other Purchased Services	3,667.59	1,160.49
6XX Supplies and Materials	203,442.36	214,328.04
810 Dues and Fees	13,621.45	12,832.00
21XX Support Services - Students		
1XX Personal Services - Salaries	187,004.85	209,044.59
2XX Personal Services - Employee Benefits	25,162.26	25,596.59
5XX Other Purchased Services	146.00	6.67
6XX Supplies and Materials	6,247.91	1,985.28
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	36,210.55	54,625.33
2XX Personal Services - Employee Benefits	4,186.32	7,919.71



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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					
			3XX Purchased Professional and Technical Services	0.00	2,902.15
			5XX Other Purchased Services	3,657.78	272.11
			6XX Supplies and Materials	2,911.63	204.21
			810 Dues and Fees	9,235.90	3,034.28
222X Educational Media Services					
			1XX Personal Services - Salaries	132,916.55	140,786.70
			2XX Personal Services - Employee Benefits	30,596.37	26,505.34
			4XX Purchased Property Services	1,302.22	2,460.63
			5XX Other Purchased Services	587.10	0.00
			6XX Supplies and Materials	25,962.14	119,009.35
			7XX Property and Equipment Acquisition	0.00	20,666.00
			810 Dues and Fees	341.00	150.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	40,143.07	41,708.01
			2XX Personal Services - Employee Benefits	4,167.33	4,258.30
			3XX Purchased Professional and Technical Services	2,536.44	113.70
			5XX Other Purchased Services	169.76	245.21
			6XX Supplies and Materials	627.26	766.46
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	323,676.26	408,494.68
			2XX Personal Services - Employee Benefits	61,788.92	62,393.96
			3XX Purchased Professional and Technical Services	8,702.98	1,459.30
			5XX Other Purchased Services	3,986.56	4,153.88
			6XX Supplies and Materials	11,841.51	19,569.89
			810 Dues and Fees	2,812.24	1,946.50
25XX Support Services - Business					
			1XX Personal Services - Salaries	83,361.64	95,440.08
			2XX Personal Services - Employee Benefits	15,197.42	15,943.55
			3XX Purchased Professional and Technical Services	16,711.88	12,968.82
			4XX Purchased Property Services	14,933.19	17,219.99
			5XX Other Purchased Services	33,026.90	88,589.37
			6XX Supplies and Materials	20,517.57	27,012.51
			7XX Property and Equipment Acquisition	0.00	14,375.00
			810 Dues and Fees	5,871.16	3,845.96
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	381,268.35	366,137.81
			2XX Personal Services - Employee Benefits	79,127.90	86,109.48
			3XX Purchased Professional and Technical Services	52,907.05	35,833.35
			4XX Purchased Property Services	245,194.11	218,827.52
			5XX Other Purchased Services	13,679.06	16,270.14
			6XX Supplies and Materials	114,699.25	141,238.59
			7XX Property and Equipment Acquisition	0.00	32,690.62
			810 Dues and Fees	518.00	388.00



Trustees' Financial Summary

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**** Recalculated ****

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				
		26XX Operation and Maintenance of Plant Services			
			8XX Other Expenditures	4,897.84	4,587.89
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	18,910.45
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	211,052.62	187,536.77
			2XX Personal Services - Employee Benefits	37,893.57	18,676.40
			4XX Purchased Property Services	0.00	13.79
			5XX Other Purchased Services	6.00	92.59
			6XX Supplies and Materials	7,821.82	5,460.24
			810 Dues and Fees	80.00	60.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	15,781.55
			2XX Personal Services - Employee Benefits	0.00	2,340.58
			5XX Other Purchased Services	19.84	0.00
			6XX Supplies and Materials	805.78	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	182.78	0.00
			6XX Supplies and Materials	9.60	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	34,567.98	43,342.24
			2XX Personal Services - Employee Benefits	4,343.24	6,339.28
			3XX Purchased Professional and Technical Services	77.25	33.60
			5XX Other Purchased Services	120.03	0.00
			6XX Supplies and Materials	207.41	154.79
			810 Dues and Fees	96.30	0.00
	365 OTO Indian Education for All				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	59.99
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	266,961.14	284,709.64
			2XX Personal Services - Employee Benefits	58,757.34	62,626.04
			3XX Purchased Professional and Technical Services	0.00	164.60
			4XX Purchased Property Services	653.00	993.27
			5XX Other Purchased Services	25.28	0.00
			6XX Supplies and Materials	96,208.69	58,659.50
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	50,941.29	45,134.54
			2XX Personal Services - Employee Benefits	2,198.20	2,028.94



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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		
			3XX Purchased Professional and Technical Services	0.00	334.50
			5XX Other Purchased Services	17,843.74	13,998.64
			6XX Supplies and Materials	725.71	3,426.41
			810 Dues and Fees	2,740.00	6,824.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	155,004.03	136,081.91
			2XX Personal Services - Employee Benefits	4,519.08	3,968.88
			3XX Purchased Professional and Technical Services	29,161.26	16,210.49
			4XX Purchased Property Services	0.00	300.00
			5XX Other Purchased Services	37,660.02	43,176.65
			6XX Supplies and Materials	61,932.19	41,687.06
			810 Dues and Fees	8,660.00	1,195.50
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	10,000.00	0.00
			2XX Personal Services - Employee Benefits	3,000.00	0.00
			6XX Supplies and Materials	508.29	0.00
			8XX Other Expenditures	0.00	60,000.00
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	9,909.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,507,656.17</u>	<u>5,753,405.66</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						914,273.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,842,653.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,753,405.66	(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	307,770.42	Less Last Year	323,426.59	(4b)		-15,656.17	
						-15,656.17	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						987,865.21	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	238,287.39	249,604.96
1112 District Levy - Personal Property	5,380.45	10,980.70
1190 Penalties and Interest on Taxes	709.98	1,064.27
1410 Individual Transportation Fees	473.85	15,478.62
1420 Trans Fees from Other Schl Dists Within State	235.34	0.00
1510 Interest Earnings	1,966.10	1,062.41
1900 Other Revenue from Local Sources	200.00	330.09
1910 Rentals	274.08	42.25
2220 County On-Schedule Trans Reimb	33,295.78	35,791.60
3210 State On-Schedule Trans Reimb	33,295.78	35,791.62
3444 State School Block Grant	9,373.96	9,445.20
5200 Sale or Compensation for Loss of Assets	1,360.80	0.00
6100 Material Prior Period Revenue Adjustments	-2,603.70	-2,098.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	322,249.81	357,493.68

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	790.90	0.00
4XX Purchased Property Services	21,458.98	3,973.38
5XX Other Purchased Services	649.96	886.95
6XX Supplies and Materials	7.49	2,158.76
7XX Property and Equipment Acquisition	8,262.60	718.05
27XX Student Transportation Services		
1XX Personal Services - Salaries	158,776.82	169,947.04
2XX Personal Services - Employee Benefits	52,763.17	33,359.19
3XX Purchased Professional and Technical Services	2,270.31	1,903.33
4XX Purchased Property Services	13,569.78	1,843.03
5XX Other Purchased Services	2,621.56	9,536.67
6XX Supplies and Materials	38,133.68	46,914.35
7XX Property and Equipment Acquisition	0.00	3,258.87
810 Dues and Fees	78.75	358.80
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	6,246.92	6,637.61
2XX Personal Services - Employee Benefits	1,745.92	1,854.85



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

307,376.84

283,350.88

Schedule Of Changes Worksheet

Beginning Fund Balance						75,809.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						357,493.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						283,350.88	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	2,371.61	Less Last Year	2,223.27	(4b)		148.34	
						148.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						150,100.40	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	80,513.60	78,794.55
1112 District Levy - Personal Property	1,194.30	3,702.46
1190 Penalties and Interest on Taxes	205.80	339.04
1510 Interest Earnings	3,821.59	1,965.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,735.29	84,801.90

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	100,214.40	74,882.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	100,214.40	74,882.95

Schedule Of Changes Worksheet

Beginning Fund Balance	86,231.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84,801.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	74,882.95	(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)	96,150.00	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1611 National School Lunch Program	104,379.01	107,528.04
1630 Catering Sales	0.00	791.50
1900 Other Revenue from Local Sources	2,284.48	60,000.00
4550 Federal Child Nutrition	39,150.00	41,263.66
6100 Material Prior Period Revenue Adjustments	-182.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	145,631.06	209,583.20

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	42,907.55	63,678.68
2XX Personal Services - Employee Benefits	17,011.33	25,677.54
3XX Purchased Professional and Technical Services	162.00	0.00
4XX Purchased Property Services	485.34	49.25
5XX Other Purchased Services	180.12	0.00
6XX Supplies and Materials	84,748.72	84,970.97
810 Dues and Fees	300.00	61.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	145,795.06	174,437.44

Schedule Of Changes Worksheet

Beginning Fund Balance	2,848.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	209,583.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	174,437.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	1,853.35	
Less Last Year	2,362.04	(4a)
	-508.69	
Increase/Decrease of Reserve for Encumbrances		
This Year	49.25	
Less Last Year	141.12	(4b)
	-91.87	
	-600.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,393.78	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	0.00	3,869.69
1112 District Levy - Personal Property	0.26	0.40
1190 Penalties and Interest on Taxes	0.18	3.02
1510 Interest Earnings	0.00	4.40
6100 Material Prior Period Revenue Adjustments	0.01	-1,880.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.45	1,997.51

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		
5XX Other Purchased Services	35.34	2,632.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35.34	2,632.43

Schedule Of Changes Worksheet

Beginning Fund Balance	801.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,997.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,632.43	(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)	166.88	(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	4,232.99	3,409.00
2240 County Retirement Distribution	682,352.00	780,890.00
6100 Material Prior Period Revenue Adjustments	9,282.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	695,867.96	784,299.00

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		
2XX Personal Services - Employee Benefits	402,703.22	288,474.65
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	26,679.05	27,058.53
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4,608.19	4,867.09
222X Educational Media Services		
2XX Personal Services - Employee Benefits	20,216.57	20,218.39
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,064.83	6,259.59
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	47,440.76	108,958.30
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	11,736.07	13,429.74
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	49,636.90	49,904.75
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	21,455.68
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	30,837.83	21,141.21
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,286.53	6,515.27
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,142.15	6,346.16
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	695.99	732.35
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	38,990.58	40,888.24



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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
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	366.08	310.64
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	7,291.71	7,761.31
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	19,336.53	19,662.42
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	6,995.14	7,572.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	681,028.13	651,557.20

Schedule Of Changes Worksheet

Beginning Fund Balance	132,422.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	784,299.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	651,557.20	(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)	265,164.64	(5)



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

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

PRC Revenue	2009 Value
020 State OTO Indian Education for All	
3650 OTO Indian Education for All	8,508.86
329 Vo Ed All Career & Tech Ed Programs	
3290 State - Other State Grants	17,872.00
368 k-12 Education Data Systems	
3680 K-12 Education Data Systems	2,844.65
750 ARRA - IDEA, Part B	
7500 ARRA - IDEA, Part B	26,865.00
819 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	68,673.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	124,763.97

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	
4XX Purchased Property Services	48,719.83
7XX Property and Equipment Acquisition	28,639.86
010 Subtotal	77,359.69
149 Title II, Part D, Ed Technology	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	676.64
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	2,704.18
149 Subtotal	3,380.82
329 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	13,624.87
7XX Property and Equipment Acquisition	3,886.00
329 Subtotal	17,510.87
399 Title V Part A	



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

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

PRC Program Function Object	2009 Value
399 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,304.20
2XX Personal Services - Employee Benefits	831.55
	6,135.75
399 Subtotal	
750 ARRA - IDEA, Part B	
750 ARRA - IDEA, Part B	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	26,865.00
779 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	8,815.26
2XX Personal Services - Employee Benefits	2,385.57
	11,200.83
779 Subtotal	
819 Vo Ed Carl Perkins Basic Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	26,718.94
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	400.32
7XX Property and Equipment Acquisition	5,064.00
810 Dues and Fees	210.00
	32,393.26
819 Subtotal	
838 Carl Perkins Pass through grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	12,078.00
	186,924.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance					231,411.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					124,763.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					186,924.22	(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	15,657.89	Less Last Year	15,528.64	(4b)	129.25	
					129.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					169,380.04	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 State OTO Weatherization & Deferred Maintenance	0.00	77,359.69	-77,359.69
020 State OTO Indian Education for All	8,508.86	0.00	8,508.86
149 Title II, Part D, Ed Technology	0.00	3,380.82	-3,380.82
329 Vo Ed All Career & Tech Ed Programs	17,872.00	17,510.87	361.13
368 k-12 Education Data Systems	2,844.65	0.00	2,844.65
399 Title V Part A	0.00	6,135.75	-6,135.75
750 ARRA - IDEA, Part B	26,865.00	26,865.00	0.00
779 IDEA Part B	0.00	11,200.83	-11,200.83
819 Vo Ed Carl Perkins Basic Grant	68,673.46	32,393.26	36,280.20
838 Carl Perkins Pass through grant	0.00	12,078.00	-12,078.00
Total	<u>124,763.97</u>	<u>186,924.22</u>	<u>-62,160.25</u>



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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	2008 Value	2009 Value
1111 District Levy - Real Property	6.55	22,951.22
1112 District Levy - Personal Property	0.43	0.68
1190 Penalties and Interest on Taxes	0.24	20.30
1340 Fees for Adult Education	4,215.00	1,997.00
1510 Interest Earnings	832.85	575.46
6100 Material Prior Period Revenue Adjustments	-0.08	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,054.99	25,544.66
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	8,215.41	2,136.75
2XX Personal Services - Employee Benefits	212.35	75.76
3XX Purchased Professional and Technical Services	1,050.00	0.00
5XX Other Purchased Services	2,261.20	287.00
6XX Supplies and Materials	663.21	1,080.99

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,402.17	3,580.50
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Schedule Of Changes Worksheet

Beginning Fund Balance	15,758.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,544.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,580.50	(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)	37,722.37	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1311 Driver's Education Fees	39,813.00	45,811.70
1510 Interest Earnings	8,183.70	5,220.34
1982 Summer Session - Driver's Education Fees	430.00	0.00
3260 State Driver's Education Reimbursement	21,386.56	20,740.38
6100 Material Prior Period Revenue Adjustments	-12,506.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,306.55	71,772.42

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	49,230.18	51,407.35
2XX Personal Services - Employee Benefits	5,368.29	5,118.16
4XX Purchased Property Services	2,463.13	5,102.95
5XX Other Purchased Services	299.52	5,720.84
6XX Supplies and Materials	9,691.97	6,052.77
810 Dues and Fees	435.00	1,167.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	67,488.09	74,569.19

Schedule Of Changes Worksheet

Beginning Fund Balance	200,529.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71,772.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	74,569.19	(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	246.32	
Less Last Year	128.34	(4b)
	117.98	
		117.98 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	197,850.51	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	98.84	67.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	98.84	67.29

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	2,593.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67.29	(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)	2,660.95	(5)



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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	851.93	575.84
5300 Operating Transfers from Other Funds	0.00	9,909.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	851.93	10,485.36

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	22,311.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,485.36	(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)	32,796.99	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	57,608.45	62,140.20
1112 District Levy - Personal Property	1,381.87	2,654.42
1190 Penalties and Interest on Taxes	183.11	277.27
1510 Interest Earnings	3,458.90	2,332.54
1900 Other Revenue from Local Sources	0.00	264.73
3281 State Technology Aid	5,251.08	11,871.99
6100 Material Prior Period Revenue Adjustments	-83.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,800.09	79,541.15

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	95.00	0.00
6XX Supplies and Materials	44,946.52	0.00
222X Educational Media Services		
6XX Supplies and Materials	2,702.08	0.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	2,134.80	0.00
6XX Supplies and Materials	7,622.17	0.00
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	335.45	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
6XX Supplies and Materials	10,398.80	0.00
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	738.14	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	68,972.96	0.00



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

Schedule Of Changes Worksheet

Beginning Fund Balance						78,609.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,541.15	(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	5,704.07	Less Last Year	548.79	(4b)		5,155.28	
						5,155.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						163,305.82	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	8,283.96	5,989.59
1900 Other Revenue from Local Sources	3,756.70	0.00
1910 Rentals	1,153.86	0.00
1945 Fees - Users/Resale of Supplies	13,335.99	0.00
3445 State Combined Fund School Block Grant	16,164.16	16,287.01
4100 Federal Miscellaneous Grants - Direct from Feds	3,374.39	4,962.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,069.06	27,239.54

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	764.81	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	764.81	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	235,591.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,239.54	(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)	262,830.77	(5)



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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	509,600.32	664,337.10
1112 District Levy - Personal Property	924.22	22,932.13
1190 Penalties and Interest on Taxes	1,722.87	2,642.64
1510 Interest Earnings	15,365.01	9,299.78
3120 State Guaranteed Tax Base Aid	134,255.42	138,600.86
6100 Material Prior Period Revenue Adjustments	3.34	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	661,871.18	837,812.51

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	510,300.00	530,000.00
850 Interest on Debt	221,215.00	207,495.00
860 Agent Fees/Issuance Costs	600.00	900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	732,115.00	738,395.00

Schedule Of Changes Worksheet

Beginning Fund Balance	198,225.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	837,812.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	738,395.00	(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)	297,643.15	(5)



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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	6,064.04	608.35
6100 Material Prior Period Revenue Adjustments	-8,345.39	44,813.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	-2,281.35	45,421.50

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	7,068.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,500.00	0.00
7XX Property and Equipment Acquisition	3,795.00	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	55.00	0.00
7XX Property and Equipment Acquisition	86,026.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	100,444.69	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	88,642.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,421.50	(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 499.99 Less Last Year 15,906.31 (4b)	-15,406.32	
	-15,406.32	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	118,657.87	(5)



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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
1800 Revenue from Community Services Activities	42,393.10	55,810.81
1900 Other Revenue from Local Sources	59.90	0.00
1910 Rentals	3,248.50	2,360.70
6100 Material Prior Period Revenue Adjustments	0.00	2,235.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,701.50	60,406.51

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	11,006.28	10,451.09
2XX Personal Services - Employee Benefits	1,017.35	1,068.80
6XX Supplies and Materials	42,288.73	50,430.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,312.36	61,950.61

Schedule Of Changes Worksheet

Beginning Fund Balance	11,723.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,406.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,950.61	(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 139.80 (4b)	-139.80	
		-139.80 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,039.98	(5)



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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	1,803.55	709.13
1700 Student Extracurricular Activity Receipts	350,845.70	421,044.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	352,649.25	421,753.27

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	363,672.26	431,027.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	363,672.26	431,027.26

Schedule Of Changes Worksheet

Beginning Fund Balance	180,142.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	421,753.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	431,027.26	(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)	170,868.26	(5)



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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	7,845.37	4,980.69
1920 Contributions/Donations from Private Sources	9,534.65	9,765.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,380.02	14,746.09

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

PRC Program Function Object	2008 Value	2009 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	17,200.00	17,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,200.00	17,500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	192,993.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,746.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,500.00	(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)	190,239.73	(5)



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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	120,230.50	127,674.10
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	284,709.64
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	8,815.26
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	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	1,913,792.75	1,911,038.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	62,378.39	7,309.17
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	300.90	89.00
XX	XXX 26XX 41X	Energy Utility Services	176,483.36	174,305.14
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	86,026.69	24,977.95
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	35.34	2,632.43
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	129,815.10
b. Related Services Block Grant Entitlement	43,265.88
c. Total Entitlements Subject to Reversion	173,080.98

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)]	230,197.70
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	279,771.83
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: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	187,536.77	0.00	0.00	0.00	
280	1XXX	2XX	18,676.40	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	13.79	0.00	0.00	0.00	
280	1XXX	5XX	92.59	0.00	0.00	0.00	
280	1XXX	6XX	5,460.24	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	15,781.55	0.00	0.00	0.00	
280	21XX	2XX	2,340.58	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	43,342.24	0.00	0.00	0.00	
280	24XX	2XX	6,339.28	0.00	0.00	0.00	
280	24XX	3XX	33.60	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	154.79	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			279,771.83	0.00	0.00	0.00	279,771.83

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

FY2008-09

Submit ID: 0369-45537503

16 Gallatin County
0369 Belgrade H S

**** Recalculated ****

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
*** Land	395,324.86	0.00	20,797.50	0.00	416,122.36
Buildings	11,897,954.60	1,650.35	110,585.00	0.00	12,010,189.95
Machinery and Equipment	1,252,051.69	85.82	134,570.41	0.00	1,386,707.92
Construction in Progress	39,853.70	70,731.30	0.00	110,585.00	0.00
Totals at Historical Cost	13,585,184.85	72,467.47	265,952.91	110,585.00	13,813,020.23
Less Accumulated Depreciation For:					
Building Accum	3,539,865.53	-7,016.76	220,253.85	0.00	3,753,102.62
Machinery and Equipment Accum	603,553.34	6,473.70	99,393.55	9,789.12	699,631.47
Total Accumulated Depreciation	4,143,418.87	-543.06	319,647.40	9,789.12	4,452,734.09
Governmental Activities, Capital Assets, net	9,441,765.98	73,010.53	-53,694.49	100,795.88	9,360,286.14
Business-Type Activities:**					
Machinery and Equipment	29,660.34	0.00	0.00	0.00	29,660.34
Totals at Historical Cost	29,660.34	0.00	0.00	0.00	29,660.34
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	22,754.10	-1,730.10	0.00	0.00	21,024.00
Total Accumulated Depreciation	22,754.10	-1,730.10	0.00	0.00	21,024.00
Business-type Activities, Capital Assets, net	6,906.24	1,730.10	0.00	0.00	8,636.34

* 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)	18,660.53	0.00	0.00
Support Services Staff (22XX)	506.00	0.00	0.00
Financial Administration (25XX)	1,936.10	0.00	0.00
Operations and Maintenance (26XX)	218,319.84	0.00	0.00
Transportation (27XX)	73,559.63	0.00	0.00
Food Service (31XX)	2,283.30	0.00	0.00
Enterprise Operations (32XX)	0.00	1,729.58	0.00
Extracurricular (34XX, 35XX)	4,382.00	0.00	0.00
Total Depreciation for FY2009	319,647.40	1,729.58	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0369-45537503

16 Gallatin County
0369 Belgrade H S

**** 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							
08/15/2001	220,000.00	0.00	70,000.00	0.00	150,000.00	75,000.00	75,000.00
03/24/2004	2,585,000.00	0.00	335,000.00	0.00	2,250,000.00	345,000.00	1,905,000.00
01/28/2005	3,060,000.00	0.00	125,000.00	0.00	2,935,000.00	130,000.00	2,805,000.00
Compensated Absences	226,982.22	95,658.66	0.00	0.00	322,640.88	0.00	322,640.88
Total Governmental Activity	6,091,982.22	95,658.66	530,000.00	0.00	5,657,640.88	550,000.00	5,107,640.88
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.