



Trustees' Financial Summary

FY2008-09

Submit ID: 0112-64654186

07 Cascade County

0112 Belt Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Nona Coughlan

Phone #: (406) 277-3351

(Signature)

(Date)

Chair, Board of Trustees: Scott Meissner

(Signature)

(Date)

County Superintendent: Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY09 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
209	Resource Transfers Dist/Coops	LOCAL		Local
360	Gifted and Talented	STATE	0701121309	State
364	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
365	State OTO Indian Education for All	STATE	state	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
367	State OTO FullTime Kindergarten Startup	STATE	state	state
368	IDEA Part B	FEDERAL	state	84.027
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
420	Title I, Part A, Improvement Grants	FEDERAL	0701123109	84.010
432	Title III Part A English Language Acquisition	FEDERAL	federal	84.365A
434	21st Century Community Learning	FEDERAL	federal	84.287
910	Budget Amendment			



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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)	447,092.87	95,087.23	64,456.36	13,101.57
02	Taxes Receivable - Real and Personal (120-149)	34,134.70	4,881.85	849.13	
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	481,227.57	99,969.08	65,305.49	13,101.57
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	34,134.70	4,881.85	849.13	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	34,134.70	4,881.85	849.13	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	447,092.87	95,087.23	64,456.36	13,101.57
52	TOTAL FUND BALANCE/EQUITY	447,092.87	95,087.23	64,456.36	13,101.57
53	TOTAL LIABILITIES AND FUND BALANCE	481,227.57	99,969.08	65,305.49	13,101.57



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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)	4,166.46	44,812.05	57,315.45	9,983.28
02	Taxes Receivable - Real and Personal (120-149)	2.89			9.13
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	4,169.35	44,812.05	57,315.45	9,992.41
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2.89			9.13
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2.89			9.13
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,166.46	44,812.05	57,315.45	9,983.28
52	TOTAL FUND BALANCE/EQUITY	4,166.46	44,812.05	57,315.45	9,983.28
53	TOTAL LIABILITIES AND FUND BALANCE	4,169.35	44,812.05	57,315.45	9,992.41



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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)			2,757.39	4,500.15
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			2,757.39	4,500.15
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)			2,757.39	4,500.15
52	TOTAL FUND BALANCE/EQUITY			2,757.39	4,500.15
53	TOTAL LIABILITIES AND FUND BALANCE			2,757.39	4,500.15



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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)	2,952.78	717.70		6,589.09
02	Taxes Receivable - Real and Personal (120-149)	1,258.61			2,129.42
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	4,211.39	717.70		8,718.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,258.61			2,129.42
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,258.61			2,129.42
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,952.78	717.70		6,589.09
52	TOTAL FUND BALANCE/EQUITY	2,952.78	717.70		6,589.09
53	TOTAL LIABILITIES AND FUND BALANCE	4,211.39	717.70		8,718.51



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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)				
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				
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)				
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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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)				
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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)				
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 - 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
1110 District Tax Levy	498,171.80	579,758.31
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	330,733.62	17,573.12
1190 Penalties and Interest on Taxes	50,902.66	2,471.73
1510 Interest Earnings	6,162.72	5,985.59
1900 Other Revenue from Local Sources	209.90	0.00
3110 Direct State Aid	519,917.68	529,570.51
3111 Quality Educator	55,938.30	58,309.06
3112 At Risk Student	5,684.76	5,363.32
3113 Indian Education For All	4,508.40	4,467.60
3114 American Indian Achievement Gap	400.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	31,799.69	32,416.60
3120 State Guaranteed Tax Base Aid	29,490.24	61,858.32
3444 State School Block Grant	28,655.22	28,873.00
3445 State Combined Fund School Block Grant	718.37	723.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,563,293.36	1,327,370.99

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	636,228.00	674,953.89
2XX Personal Services - Employee Benefits	129,212.07	114,905.86
3XX Purchased Professional and Technical Services	1,246.00	3,425.90
5XX Other Purchased Services	4,328.96	2,153.63
6XX Supplies and Materials	26,506.27	33,231.01
222X Educational Media Services		
3XX Purchased Professional and Technical Services	702.00	977.74
6XX Supplies and Materials	5,953.50	5,967.14
23XX Support Services - General Administration		
1XX Personal Services - Salaries	21,863.76	47,067.92
2XX Personal Services - Employee Benefits	219.66	69.47
3XX Purchased Professional and Technical Services	26,589.05	22,068.13
4XX Purchased Property Services	5,055.68	4,660.67
5XX Other Purchased Services	2,884.73	448.56
6XX Supplies and Materials	8,156.10	3,336.97
7XX Property and Equipment Acquisition	17,103.42	0.00
810 Dues and Fees	0.00	7,111.50
8XX Other Expenditures	0.00	4,119.25
24XX Support Services - School Administration		
1XX Personal Services - Salaries	53,406.43	45,217.80



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

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

PRC	Program	Function	Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary					
24XX Support Services - School Administration					
			2XX Personal Services - Employee Benefits	324.36	8,952.25
			5XX Other Purchased Services	991.00	825.26
			6XX Supplies and Materials	7,215.70	8,703.29
			810 Dues and Fees	0.00	880.26
			8XX Other Expenditures	597.50	0.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	7,579.83	7,110.66
			2XX Personal Services - Employee Benefits	2,447.92	1,321.98
			3XX Purchased Professional and Technical Services	2,391.15	2,659.00
			5XX Other Purchased Services	7,153.45	6,802.98
			6XX Supplies and Materials	960.99	25.00
			810 Dues and Fees	0.00	150.00
			8XX Other Expenditures	60.00	0.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	59,558.10	77,597.81
			2XX Personal Services - Employee Benefits	5,523.66	3,435.10
			4XX Purchased Property Services	109,451.61	38,933.99
			5XX Other Purchased Services	5,658.00	4,218.50
			6XX Supplies and Materials	19,236.99	16,137.74
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	33,161.96	36,631.96
			2XX Personal Services - Employee Benefits	6,171.71	6,993.84
			4XX Purchased Property Services	136.69	0.00
			5XX Other Purchased Services	1,315.52	0.00
			6XX Supplies and Materials	0.00	2,230.33
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	5,286.15	5,593.35
365 OTO Indian Education for All					
1XXX Instruction					
			6XX Supplies and Materials	2,264.63	0.00
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	19,633.48	22,780.69
			2XX Personal Services - Employee Benefits	161.44	48.98
910 Food Services					
31XX Food Services					
			2XX Personal Services - Employee Benefits	0.00	165.78
			6XX Supplies and Materials	34,713.53	56,444.68



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

1,271,451.00
1,278,358.87

Schedule Of Changes Worksheet

Beginning Fund Balance		398,080.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,327,370.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,278,358.87	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
		(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
		(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		447,092.87	(5)



Trustees' Financial Summary

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07 Cascade County

0112 Belt Elem

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
1110 District Tax Levy	67,919.68	118,919.68
1116 District Levy - Net and Gross Proceeds	45,468.78	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,654.99
1190 Penalties and Interest on Taxes	6,404.94	552.16
1510 Interest Earnings	189.24	598.47
2220 County On-Schedule Trans Reimb	25,648.02	25,660.26
3210 State On-Schedule Trans Reimb	25,648.02	25,660.26
3444 State School Block Grant	725.02	730.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	172,003.70	175,776.35

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	14,575.80	15,041.42
2XX Personal Services - Employee Benefits	104.82	46.31
25XX Support Services - Business		
1XX Personal Services - Salaries	6,341.79	7,643.79
2XX Personal Services - Employee Benefits	39.43	21.98
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	33,451.05	0.00
4XX Purchased Property Services	23,520.95	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	29,659.83
2XX Personal Services - Employee Benefits	2,181.57	2,700.00
4XX Purchased Property Services	6,342.28	26,386.50
5XX Other Purchased Services	37,499.21	2,488.88
6XX Supplies and Materials	0.00	34,034.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	124,056.90	118,023.03



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						37,333.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						175,776.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						118,023.03 (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)						95,087.23 (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
1110 District Tax Levy	19,740.56	19,421.51
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,051.59	584.52
1190 Penalties and Interest on Taxes	1,930.72	87.24
1510 Interest Earnings	1,354.79	683.29
5200 Sale or Compensation for Loss of Assets	961.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,038.66	20,776.56

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	38,670.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,670.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	43,679.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,776.56	(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)	64,456.36	(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	54,500.00	59,000.00
4550 Federal Child Nutrition	59,246.84	59,879.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,746.84	118,879.76

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	55,441.57	76,155.47
2XX Personal Services - Employee Benefits	5,580.85	2,639.09
5XX Other Purchased Services	53,015.67	0.00
6XX Supplies and Materials	0.00	30,295.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	114,038.09	109,090.20

Schedule Of Changes Worksheet

Beginning Fund Balance	3,312.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,879.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,090.20	(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)	13,101.57	(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
1110 District Tax Levy	1,705.00	77.37
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,150.90	0.00
1190 Penalties and Interest on Taxes	155.18	2.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,011.08	80.31

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	4,086.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80.31	(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)	4,166.46	(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	2,272.61	962.83
2240 County Retirement Distribution	109,955.03	210,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112,227.64	210,962.83

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	99,655.73	133,928.38
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,827.18	48,025.10
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,115.29	6,371.28
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,904.31	2,131.95
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,493.60	11,007.52
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,913.99	3,158.40
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,982.09	5,404.03
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,561.52	956.99
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,154.37	9,016.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	137,608.08	220,000.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						53,849.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						210,962.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						220,000.00	(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)						44,812.05	(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
360 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	6,000.00
365 State OTO Indian Education for All	
3290 State - Other State Grants	6,520.00
3650 OTO Indian Education for All	2,134.52
365 Subtotal	8,654.52
368 IDEA Part B	
3680 K-12 Education Data Systems	676.81
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,000.00
420 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	80,266.00
6100 Material Prior Period Revenue Adjustments	2,807.12
420 Subtotal	83,073.12
434 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	51,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	156,404.45

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

PRC Program Function Object	2009 Value
360 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,399.36
6XX Supplies and Materials	243.00
360 Subtotal	1,642.36
364 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	32,518.00
365 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	6,520.00
366 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	



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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
366 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	34,828.78
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	12,402.76
420 Title I, Part A, Improvement Grants	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	74,653.81
2XX Personal Services - Employee Benefits	4,629.85
6XX Supplies and Materials	257.89
	79,541.55
420 Subtotal	
434 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	31,438.62
2XX Personal Services - Employee Benefits	2,161.99
6XX Supplies and Materials	10,753.56
	44,354.17
434 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	211,807.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						112,718.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						156,404.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						211,807.62	(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)						57,315.45	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
360 Gifted and Talented	6,000.00	1,642.36	4,357.64
364 State OTO Weatherization & Deferred Maintenance	0.00	32,518.00	-32,518.00
365 State OTO Indian Education for All	8,654.52	6,520.00	2,134.52
366 State OTO Capital Invest & Deferred Maintenance	0.00	34,828.78	-34,828.78
368 IDEA Part B	676.81	0.00	676.81
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,000.00	12,402.76	-5,402.76
420 Title I, Part A, Improvement Grants	83,073.12	79,541.55	3,531.57
434 21st Century Community Learning	51,000.00	44,354.17	6,645.83
Total	<u>156,404.45</u>	<u>211,807.62</u>	<u>-55,403.17</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
1510 Interest Earnings	365.85	140.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	365.85	140.99

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	9,842.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	140.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,983.28	(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
1910 Rentals	0.00	1,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,200.00

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

PRC Program Function Object	2008 Value	2009 Value
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	211.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	211.85

Schedule Of Changes Worksheet

Beginning Fund Balance	1,769.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,200.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	211.85	(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)	2,757.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	620.00	354.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	620.00	354.57

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	20,646.00
25XX Support Services - Business		
1XX Personal Services - Salaries	1,618.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,618.50	20,646.00

Schedule Of Changes Worksheet

Beginning Fund Balance	24,791.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	354.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,646.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	4,500.15	(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
1110 District Tax Levy	26,703.50	29,577.66
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	17,671.21	894.88
1190 Penalties and Interest on Taxes	2,604.25	127.90
3281 State Technology Aid	1,238.37	2,681.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,217.33	33,281.63

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	28,962.71	57,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,962.71	57,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	26,671.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,281.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	2,952.78	(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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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	717.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	717.70	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	133,756.64	42,741.77
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	88,587.80	1,159.69
1190 Penalties and Interest on Taxes	13,022.24	325.94
1510 Interest Earnings	1,400.56	1,320.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	236,767.24	45,548.16

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	115,000.00	0.00
840 Principal On Debt	0.00	85,000.00
850 Interest on Debt	35,647.50	30,537.50
860 Agent Fees/Issuance Costs	550.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	151,197.50	115,837.50

Schedule Of Changes Worksheet

Beginning Fund Balance	76,878.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,548.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	115,837.50	(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)	6,589.09	(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	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	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	573,875.02	671,815.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,214.09	14,086.67
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	109,451.61	32,546.53
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2008-09

Submit ID: 0112-64654186

07 Cascade County
0112 Belt Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	32,416.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	32,416.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,804.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	46,679.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,449.48
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%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	36,631.96	0.00	0.00	0.00
280	1XXX	2XX	6,993.84	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,230.33	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	5,593.35	0.00	0.00	0.00
Totals			51,449.48	0.00	0.00	51,449.48

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

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07 Cascade County

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

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

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

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

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	780.00	0.00	0.00
Operations and Maintenance (26XX)	910.00	0.00	0.00
Transportation (27XX)	15,211.00	0.00	0.00
Unallocated	26,363.00	0.00	0.00
Total Depreciation for FY2009	43,264.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

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07 Cascade County

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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							
10/27/2005	785,000.00	0.00	85,000.00	0.00	700,000.00	85,000.00	615,000.00
Compensated Absences	49,917.38	0.00	0.00	0.00	49,917.38	0.00	0.00
Total Governmental Activity	834,917.38	0.00	85,000.00	0.00	749,917.38	85,000.00	615,000.00
Long-Term Liabilities							

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

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