



# Trustees' Financial Summary

**FY2008-09**

**Submit ID: 0113-08177385**

**07 Cascade County**

**0113 Belt H S**

**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.**



# Trustees' Financial Summary

**FY2008-09**

**Submit ID: 0113-08177385**

**07 Cascade County**

**0113 Belt H S**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
364	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
365	State OTO Indian Education for All	STATE	state	state
366	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
368	Miscellaneous State Grant	STATE	STATE	State
390	Vo Ed Tech Ed/Industrial Arts	STATE	state	State
410	Medicaid	STATE	federal	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	0701138109	84.048A
456	IDEA, Part B, Children w/Disabilities	FEDERAL	state	84.027
910	Budget Amendment			



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103,878.61	46,281.88	69,593.61	
02	Taxes Receivable - Real and Personal (120-149)	21,976.89	8,374.57	1,421.80	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	125,855.50	54,656.45	71,015.41	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,976.89	8,374.57	1,421.80	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	21,976.89	8,374.57	1,421.80	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	103,878.61	46,281.88	69,593.61	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	103,878.61	46,281.88	69,593.61	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	125,855.50	54,656.45	71,015.41	



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	541.81	50,022.18	45,149.20	9,822.49
02	Taxes Receivable - Real and Personal (120-149)				11.71
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	541.81	50,022.18	45,149.20	9,834.20
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				11.71
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				11.71
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	541.81	50,022.18	45,149.20	9,822.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	541.81	50,022.18	45,149.20	9,822.49
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	541.81	50,022.18	45,149.20	9,834.20



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,535.72		3,150.68	4,029.11
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)	2,164.68			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,700.40		3,150.68	4,029.11
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,700.40		3,150.68	4,029.11
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,700.40		3,150.68	4,029.11
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,700.40		3,150.68	4,029.11



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,204.13	3,996.06		22,129.14
02	Taxes Receivable - Real and Personal (120-149)	43.24			4,380.80
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,247.37	3,996.06		26,509.94
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	43.24			4,380.80
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	43.24			4,380.80
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	10,204.13	3,996.06		22,129.14
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10,204.13	3,996.06		22,129.14
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,247.37	3,996.06		26,509.94



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9.27			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9.27			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	9.27			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9.27			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9.27			





# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			35,902.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			35,902.02	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			35,902.02	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			35,902.02	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			35,902.02	



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	259,798.27	112,922.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	259,798.27	112,922.52		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	259,798.27	112,922.52		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	259,798.27	112,922.52		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	259,798.27	112,922.52		



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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	302,290.22	338,788.58
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	13,514.18
1190 Penalties and Interest on Taxes	4,345.29	2,082.36
1510 Interest Earnings	3,659.17	2,392.35
3110 Direct State Aid	400,369.41	441,825.53
3111 Quality Educator	29,449.20	28,594.80
3112 At Risk Student	2,401.03	2,346.48
3113 Indian Education For All	2,305.20	2,529.60
3114 American Indian Achievement Gap	400.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	17,211.40	20,545.97
3120 State Guaranteed Tax Base Aid	156,324.26	183,653.24
3444 State School Block Grant	35,053.22	35,319.62
3445 State Combined Fund School Block Grant	0.00	1,126.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>953,808.40</b>	<b>1,072,919.12</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	382,379.33	413,068.65
2XX Personal Services - Employee Benefits	42,858.85	85,416.49
3XX Purchased Professional and Technical Services	1,514.00	815.01
5XX Other Purchased Services	22,150.82	19,026.93
6XX Supplies and Materials	42,539.60	47,110.71
<b>222X Educational Media Services</b>		
4XX Purchased Property Services	0.00	83.72
6XX Supplies and Materials	4,452.87	4,676.17
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	28,033.50	92,691.07
2XX Personal Services - Employee Benefits	235.28	73.65
3XX Purchased Professional and Technical Services	24,746.50	27,884.01
4XX Purchased Property Services	5,643.40	4,562.98
5XX Other Purchased Services	2,643.05	75.00
6XX Supplies and Materials	8,515.20	5,000.00
810 Dues and Fees	7,057.63	8,395.79
8XX Other Expenditures	17,718.00	1,899.81
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	39,802.13	36,494.43
2XX Personal Services - Employee Benefits	261.22	118.74
5XX Other Purchased Services	969.70	537.35



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			6XX Supplies and Materials	8,000.00	8,248.58
			810 Dues and Fees	869.50	439.55
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	7,346.84	7,210.66
			2XX Personal Services - Employee Benefits	70.35	21.98
			3XX Purchased Professional and Technical Services	1,000.00	3,472.75
			5XX Other Purchased Services	7,388.84	6,919.04
			6XX Supplies and Materials	1,191.31	466.50
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	28,770.01	14,390.76
			2XX Personal Services - Employee Benefits	3,061.65	788.17
			4XX Purchased Property Services	70,708.51	67,472.87
			5XX Other Purchased Services	5,828.00	3,060.33
			6XX Supplies and Materials	13,167.34	14,618.54
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	32,223.96	36,057.21
			2XX Personal Services - Employee Benefits	6,128.75	6,705.40
			5XX Other Purchased Services	0.00	5.00
			6XX Supplies and Materials	993.89	1,584.36
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	90,104.79	96,317.97
			2XX Personal Services - Employee Benefits	2,819.47	3,466.66
			5XX Other Purchased Services	998.95	5,664.92
			6XX Supplies and Materials	45,999.42	21,531.11
			810 Dues and Fees	4,460.34	4,315.00
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>			<u>962,653.00</u>	<u>1,050,687.67</u>





# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County

0113 Belt H S

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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						81,647.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,072,919.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,050,687.67 (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)						103,878.61 (5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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	68,997.14	135,259.14
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	5,527.83
1190 Penalties and Interest on Taxes	579.40	727.00
1510 Interest Earnings	11.21	245.85
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	1,738.09	1,751.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	122,621.88	194,831.64

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	14,575.80	15,041.42
2XX Personal Services - Employee Benefits	82.44	46.31
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,434.57	7,643.79
2XX Personal Services - Employee Benefits	36.39	21.98
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	51,538.62	41,825.29
2XX Personal Services - Employee Benefits	3,340.66	2,719.00
4XX Purchased Property Services	10,016.31	8,903.72
5XX Other Purchased Services	5,649.63	1,117.78
6XX Supplies and Materials	35,590.85	60,193.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	125,265.27	137,512.63



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County

0113 Belt H S

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						-11,037.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						194,831.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						137,512.63 (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)						46,281.88 (5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County

0113 Belt H S

## 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	20,085.48	21,750.75
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	865.73
1190 Penalties and Interest on Taxes	270.84	135.67
1510 Interest Earnings	2,373.66	1,069.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22,729.98	23,822.11

#### 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	38,637.31	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	38,637.31	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	45,771.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,822.11	(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)	69,593.61	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

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

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		541.81	(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			0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
0.00			0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		541.81	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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	3,776.12	1,115.10
2240 County Retirement Distribution	26,760.22	179,453.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	30,536.34	180,568.64

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	60,873.00	106,936.48
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	5,882.02	0.00
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	0.00	35,479.57
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	6,027.37	5,379.69
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,590.89	2,139.60
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	4,216.60	2,051.67
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,156.60	4,454.45
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,613.23	5,207.34
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	8,506.34	8,351.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	94,866.05	170,000.00



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County

0113 Belt H S

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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						39,453.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						180,568.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						170,000.00 (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)						50,022.18 (5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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
<b>365 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	1,208.59
<b>368 Miscellaneous State Grant</b>	
3680 K-12 Education Data Systems	384.78
<b>390 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	4,048.00
<b>410 Medicaid</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	93,805.21
<b>412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,882.00
<b>451 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,819.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	117,147.58

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

PRC Program Function Object	2009 Value
<b>364 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>364 OTO Weatherization/Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	17,983.00
<b>366 State OTO Weatherization &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	5,449.16
<b>390 Vo Ed Tech Ed/Industrial Arts</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,714.00
<b>410 Medicaid</b>	
<b>410 Miscellaneous Federal Grants Direct from Feds</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	93,954.19
<b>412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
6XX Supplies and Materials	3,155.20
<b>451 Vo Ed Carl Perkins Basic Grant</b>	





# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	4,819.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	128,074.55

### Schedule Of Changes Worksheet

Beginning Fund Balance	56,076.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	117,147.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	128,074.55 (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)	45,149.20 (5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
364 State OTO Capital Invest & Deferred Maintenance	0.00	17,983.00	-17,983.00
365 State OTO Indian Education for All	1,208.59	0.00	1,208.59
366 State OTO Weatherization & Deferred Maintenance	0.00	5,449.16	-5,449.16
368 Miscellaneous State Grant	384.78	0.00	384.78
390 Vo Ed Tech Ed/Industrial Arts	4,048.00	2,714.00	1,334.00
410 Medicaid	93,805.21	93,954.19	-148.98
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,882.00	3,155.20	9,726.80
451 Vo Ed Carl Perkins Basic Grant	4,819.00	4,819.00	0.00
<b>Total</b>	117,147.58	128,074.55	-10,926.97



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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
1110 District Tax Levy	630.53	40.74
1190 Penalties and Interest on Taxes	5.44	1.61
1510 Interest Earnings	444.24	208.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,080.21	250.86

### 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	850.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	850.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,571.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	250.86	(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)	9,822.49	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County

0113 Belt H S

## 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	0.00	2,400.00
1982 Summer Session - Driver's Education Fees	3,310.00	0.00
3260 State Driver's Education Reimbursement	10,835.69	2,164.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,145.69	4,564.68

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	4,789.23	8,480.35
6XX Supplies and Materials	1,410.22	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,199.45	8,480.35

### Schedule Of Changes Worksheet

Beginning Fund Balance	13,616.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,564.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,480.35	(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)	9,700.40	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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	600.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	600.00	0.00

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,150.68	(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)	3,150.68	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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	351.17	273.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	351.17	273.08

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	8,949.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	1,615.50	0.00
2XX Personal Services - Employee Benefits	77.47	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,692.97	8,949.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,705.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	273.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,949.00	(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)	4,029.11	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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	9,337.46	601.57
1190 Penalties and Interest on Taxes	50.19	23.90
3281 State Technology Aid	920.51	2,152.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,308.16	2,778.31

### 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	920.51	2,153.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	920.51	2,153.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,578.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,778.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,153.00	(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)	10,204.13	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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
3445 State Combined Fund School Block Grant	1,117.91	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,117.91	0.00

### 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 1XX Personal Services - Salaries	266.67	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	266.67	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,996.06	(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)	3,996.06	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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	82,952.02	66,364.76
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,584.15
1190 Penalties and Interest on Taxes	1,100.81	460.76
1510 Interest Earnings	1,420.91	646.10
3120 State Guaranteed Tax Base Aid	12,620.74	16,852.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	98,094.48	86,907.99

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>		
830 Special Assessments	70,000.00	0.00
840 Principal On Debt	0.00	55,000.00
850 Interest on Debt	23,215.00	20,535.00
860 Agent Fees/Issuance Costs	550.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	93,765.00	75,535.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,756.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86,907.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,535.00	(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)	22,129.14	(5)





# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

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

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		9.27 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		9.27 (5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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
1700 Student Extracurricular Activity Receipts	168,136.92	141,805.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	168,136.92	141,805.03

### 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	142,409.56	152,315.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	142,409.56	152,315.68

### Schedule Of Changes Worksheet

Beginning Fund Balance	46,412.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	141,805.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	152,315.68	(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)	35,902.02	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County  
0113 Belt H S

## 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	32,223.96	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	361,841.13	390,995.72
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	27,556.13
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	70,708.51	31,151.32
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: 0113-08177385

07 Cascade County  
0113 Belt H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,438.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	18,438.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,145.44
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	26,551.60
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	44,351.97
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

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

**Percentage of Special Ed Funding FY2011 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2008-09

Submit ID: 0113-08177385

07 Cascade County

0113 Belt H S

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	36,057.21	0.00	0.00	0.00
280	1XXX	2XX	6,705.40	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	5.00	0.00	0.00	0.00
280	1XXX	6XX	1,584.36	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	0.00	0.00	0.00	0.00
<b>Totals</b>			44,351.97	0.00	0.00	44,351.97

*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: 0113-08177385

07 Cascade County  
0113 Belt H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	3,513.00	0.00	0.00	0.00	3,513.00
Land Improvements	23,988.00	0.00	0.00	0.00	23,988.00
Buildings	3,587,539.00	0.00	0.00	0.00	3,587,539.00
Machinery and Equipment	563,298.00	0.00	0.00	0.00	563,298.00
Totals at Historical Cost	4,178,338.00	0.00	0.00	0.00	4,178,338.00
Less Accumulated Depreciation For:					
Building Accum	1,498,155.00	0.00	0.00	0.00	1,498,155.00
Total Accumulated Depreciation	1,498,155.00	0.00	0.00	0.00	1,498,155.00
Governmental Activities, Capital Assets, net	2,680,183.00	0.00	0.00	0.00	2,680,183.00

\* 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

Submit ID: 0113-08177385

07 Cascade County

0113 Belt H S

## 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-
<b>Governmental Activities*</b>							
Bonds							
10/27/2005	520,000.00	0.00	55,000.00	0.00	465,000.00	60,000.00	405,000.00
Compensated Absences	47,719.84	0.00	0.00	0.00	47,719.84	0.00	0.00
Total Governmental Activity Long-Term Liabilities	567,719.84	0.00	55,000.00	0.00	512,719.84	60,000.00	405,000.00

\* 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.