



Trustees' Financial Summary

FY2009-10

Submit ID: 0368-91106736

**16 Gallatin County
0368 Belgrade 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

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*

Certification

Business Manager/Clerk: Jay Bates

Phone #: (406) 924-2031

(Signature)

(Date)

Chair, Board of Trustees: Lance Voegele

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY10 did the district employ a certified special education director? Yes

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
010	State OTO Weatherization & Deferred Maintenance	STATE	010	state
011	Capital Investment and deferred maintenance	STATE	011	
020	State OTO Indian Education for All	STATE	020	state
025	State OTO FullTime Kindergarten Startup	STATE	2	state
140	Title II Part A	FEDERAL	1603681410	84.367
160	Title IV Safe and Drug-Free Schools	FEDERAL	1603681608	84.186A
190	Flex Forfeiture	LOCAL		
250	Gifted and Talented	STATE	1603681308S	State
310	Title I Accountability	FEDERAL	1603683108	84.348A
370	Deferred Maintenance & Energy Efficiency	STATE		NA
371	Quick Start Energy Grants	STATE		state
399	Title V, Part A, Innovative Programs	FEDERAL		84.298
473	Public Health Emergency Preparedness	FEDERAL		93.069
610	Title II, Part D, Ed Technology	FEDERAL	0603686009	84.318
633	Other Revenue Sources	LOCAL		
728	Swingshift Afterschool Program	LOCAL		
733	Eagle's Nest-United Way Grant	LOCAL		
735	Panther Paws	LOCAL		
745	Medicaid Reimbursement	LOCAL		
750	ARRA - IDEA Part B	FEDERAL	160368	84.931
751	ARRA - IDEA Preschool	FEDERAL		84.392
752	ARRA - Title I Part A	FEDERAL		84.389
770	IDEA Part B	FEDERAL	1603687708	84.027
790	IDEA Preschool	FEDERAL	1603687908	84.173A



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,404,980.23	295,397.64	6,791.53	106,510.85
02	Taxes Receivable - Real and Personal (120-149)	276,751.42	29,963.36	8,715.32	
03	Taxes Receivable - Protested (150-159)	67,588.33	8,326.15	2,785.60	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,983.96		2,270.34
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				30,692.40
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,749,319.98	335,671.11	18,292.45	139,473.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	201,451.59	1,068.51		738.42
25	Deferred Revenue (680)	344,339.06	38,291.90	11,502.47	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	545,790.65	39,360.41	11,502.47	738.42
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				30,692.40
37	Reserve for Encumbrances (953)	198,880.85	6,272.10		
48	Fund Balance for Budget (961-970)	1,004,648.48	290,038.60	6,789.98	108,042.77
52	TOTAL FUND BALANCE/EQUITY	1,203,529.33	296,310.70	6,789.98	138,735.17
53	TOTAL LIABILITIES AND FUND BALANCE	1,749,319.98	335,671.11	18,292.45	139,473.59



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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)	10,783.65	404,976.91	697,829.01	
02	Taxes Receivable - Real and Personal (120-149)	14.79			
03	Taxes Receivable - Protested (150-159)	3.26			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		48,068.04	609,041.90	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,801.70	453,044.95	1,306,870.91	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			8.58	
25	Deferred Revenue (680)	18.29		191,292.57	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	18.29		191,301.15	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			299,386.66	
48	Fund Balance for Budget (961-970)	10,783.41	453,044.95	816,183.10	
52	TOTAL FUND BALANCE/EQUITY	10,783.41	453,044.95	1,115,569.76	
53	TOTAL LIABILITIES AND FUND BALANCE	10,801.70	453,044.95	1,306,870.91	



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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)				82,173.17
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				82,173.17
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)				82,173.17
52	TOTAL FUND BALANCE/EQUITY				82,173.17
53	TOTAL LIABILITIES AND FUND BALANCE				82,173.17



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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)	271,658.97	414,964.43		463,067.44
02	Taxes Receivable - Real and Personal (120-149)	5,096.59			65,446.00
03	Taxes Receivable - Protested (150-159)	1,141.18			13,188.41
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	277,896.74	414,964.43		541,701.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,237.77			78,645.23
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,237.77			78,645.23
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	14,267.79			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	257,391.18	414,964.43		463,056.62
52	TOTAL FUND BALANCE/EQUITY	271,658.97	414,964.43		463,056.62
53	TOTAL LIABILITIES AND FUND BALANCE	277,896.74	414,964.43		541,701.85



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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)	53,558.34		72,436.86	
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	53,558.34		72,436.86	
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)			72,436.86	
48	Fund Balance for Budget (961-970)	53,558.34			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	53,558.34		72,436.86	
53	TOTAL LIABILITIES AND FUND BALANCE	53,558.34		72,436.86	



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,798.27			
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	10,798.27			
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)	10,798.27			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	10,798.27			
53	TOTAL LIABILITIES AND FUND BALANCE	10,798.27			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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 (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,884.91		55,264.88	254.63
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	9,884.91		55,264.88	254.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	9,884.91		55,264.88	254.63
52	TOTAL FUND BALANCE/EQUITY	9,884.91		55,264.88	254.63
53	TOTAL LIABILITIES AND FUND BALANCE	9,884.91		55,264.88	254.63



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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)		596,784.31		
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		596,784.31		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		596,784.31		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		596,784.31		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		596,784.31		



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



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Balance Sheet

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



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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	3,645,571.05	3,554,148.95
1112 District Levy - Personal Property	142,516.45	161,833.49
1190 Penalties and Interest on Taxes	15,714.29	16,729.64
1510 Interest Earnings	47,908.24	40,945.91
1900 Other Revenue from Local Sources	5,128.19	785.79
1910 Rentals	866.20	1,115.00
1945 Fees - Users/Resale of Supplies	0.00	511.10
3110 Direct State Aid	4,456,883.99	4,512,740.22
3111 Quality Educator	415,777.52	422,652.44
3112 At Risk Student	32,682.61	0.00
3113 Indian Education For All	41,432.40	43,533.60
3114 American Indian Achievement Gap	7,600.00	9,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	494,964.83	496,561.92
3120 State Guaranteed Tax Base Aid	1,919,875.62	2,076,089.62
3444 State School Block Grant	331,550.49	334,070.27
3730 HB645 State Special Education Allowable Costs	0.00	18,046.96
6100 Material Prior Period Revenue Adjustments	-40,590.36	924.57
7800 ARRA - State Fiscal Stabilization Fund	0.00	318,138.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,517,881.52	12,008,427.65

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	4,931,190.12	5,193,230.52
2XX Personal Services - Employee Benefits	674,442.66	767,907.57
3XX Purchased Professional and Technical Services	469.01	0.00
4XX Purchased Property Services	98.00	0.00
5XX Other Purchased Services	1,611.15	1,088.81
6XX Supplies and Materials	251,871.85	227,205.75
810 Dues and Fees	250.00	984.00
21XX Support Services - Students		
1XX Personal Services - Salaries	547,044.84	478,214.41
2XX Personal Services - Employee Benefits	77,548.44	58,846.41
3XX Purchased Professional and Technical Services	0.00	853.03
5XX Other Purchased Services	71.73	0.00
6XX Supplies and Materials	7,603.32	26,440.03
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	54,624.33	75,276.89
2XX Personal Services - Employee Benefits	7,619.94	10,063.25



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services	22,698.91	608.99
			5XX Other Purchased Services	7,876.92	6,936.00
			6XX Supplies and Materials	29,051.16	3,186.83
			810 Dues and Fees	4,353.06	4,238.97
	222X Educational Media Services				
			1XX Personal Services - Salaries	343,086.51	347,584.03
			2XX Personal Services - Employee Benefits	47,541.00	43,413.79
			4XX Purchased Property Services	1,835.49	2,524.23
			5XX Other Purchased Services	0.00	372.04
			6XX Supplies and Materials	28,027.03	174,369.39
			810 Dues and Fees	150.00	0.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	62,562.03	95,874.64
			2XX Personal Services - Employee Benefits	6,387.46	113,092.79
			3XX Purchased Professional and Technical Services	1,442.94	8,702.64
			5XX Other Purchased Services	1,232.27	13,386.21
			6XX Supplies and Materials	2,304.70	551.29
			810 Dues and Fees	635.50	303.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	573,149.74	573,388.90
			2XX Personal Services - Employee Benefits	90,727.94	95,864.40
			3XX Purchased Professional and Technical Services	245.00	525.00
			5XX Other Purchased Services	1,319.19	1,435.28
			6XX Supplies and Materials	2,952.04	14,467.78
			810 Dues and Fees	2,642.50	2,372.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	198,389.93	182,972.25
			2XX Personal Services - Employee Benefits	33,720.03	34,160.09
			3XX Purchased Professional and Technical Services	29,369.38	52,940.45
			4XX Purchased Property Services	38,550.34	44,428.03
			5XX Other Purchased Services	126,041.21	87,125.52
			6XX Supplies and Materials	58,261.60	40,871.68
			7XX Property and Equipment Acquisition	7,875.00	4,200.00
			810 Dues and Fees	10,067.38	13,453.75
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	695,264.84	664,849.48
			2XX Personal Services - Employee Benefits	185,325.39	180,305.87
			3XX Purchased Professional and Technical Services	76,001.45	41,578.84
			4XX Purchased Property Services	337,525.72	337,871.89
			5XX Other Purchased Services	47,580.93	26,429.88
			6XX Supplies and Materials	212,460.00	220,941.56
			7XX Property and Equipment Acquisition	10,541.14	16,650.00
			810 Dues and Fees	2,086.00	2,077.00



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			8XX Other Expenditures	12,709.54	22,842.40
		27XX Student Transportation Services			
			6XX Supplies and Materials	31.58	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	32,880.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	748,280.15	723,949.56
			2XX Personal Services - Employee Benefits	149,114.17	120,584.18
			3XX Purchased Professional and Technical Services	1,165.00	0.00
			4XX Purchased Property Services	32.19	0.00
			5XX Other Purchased Services	983.98	362.16
			6XX Supplies and Materials	46.10	1,443.37
			810 Dues and Fees	215.00	634.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	127,439.53	141,973.70
			2XX Personal Services - Employee Benefits	19,400.21	22,076.02
			5XX Other Purchased Services	0.00	90.00
			6XX Supplies and Materials	0.00	139.28
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	75,005.03	68,905.96
			2XX Personal Services - Employee Benefits	6,685.72	11,605.16
			3XX Purchased Professional and Technical Services	1,283.40	0.00
			5XX Other Purchased Services	86.51	0.00
			6XX Supplies and Materials	357.58	58.22
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	663.00	0.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	21,302.03	29,081.12
			2XX Personal Services - Employee Benefits	3,691.97	4,984.53
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	3,029.40
			2XX Personal Services - Employee Benefits	0.00	27.84
			3XX Purchased Professional and Technical Services	0.00	250.00
			6XX Supplies and Materials	3,469.72	966.67
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	38,652.67	27,049.13
			2XX Personal Services - Employee Benefits	6,837.14	7,005.24



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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	2009 Value	2010 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	4,511.73	2,709.24
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	11,872.37	9,677.97
			2XX Personal Services - Employee Benefits	918.39	49.05
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	78,516.61	79,427.36
			2XX Personal Services - Employee Benefits	1,407.80	761.96
			5XX Other Purchased Services	327.00	0.00
			6XX Supplies and Materials	8,100.80	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	318,138.17
	820 Civic Services				
		33XX Community Services			
			1XX Personal Services - Salaries	0.00	255.22
			2XX Personal Services - Employee Benefits	0.00	24.51
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	1,983.09	62,754.48
			8XX Other Expenditures	40,000.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	59,131.59	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,277,948.72	11,987,901.06



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

Schedule Of Changes Worksheet

Beginning Fund Balance						1,150,025.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,008,427.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,987,901.06	(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	198,880.85	Less Last Year	165,903.21	(4b)		32,977.64	
						32,977.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,203,529.33	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	468,871.65	384,113.44
1112 District Levy - Personal Property	28,198.46	21,398.74
1190 Penalties and Interest on Taxes	1,967.87	2,111.68
1410 Individual Transportation Fees	2,577.51	6,556.97
1510 Interest Earnings	3,253.04	3,452.59
1900 Other Revenue from Local Sources	30.30	0.00
2220 County On-Schedule Trans Reimb	163,562.48	162,714.96
3210 State On-Schedule Trans Reimb	163,562.50	162,714.98
3444 State School Block Grant	17,080.08	17,209.89
6100 Material Prior Period Revenue Adjustments	-4,175.70	727.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	844,928.19	761,000.97

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.00	4,368.00
25XX Support Services - Business		
1XX Personal Services - Salaries	639.76	0.00
2XX Personal Services - Employee Benefits	66.35	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	105.51	0.00
4XX Purchased Property Services	8,922.19	10,748.83
5XX Other Purchased Services	2,069.67	2,136.55
6XX Supplies and Materials	1,279.21	1,775.46
7XX Property and Equipment Acquisition	2,663.44	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	438,906.02	446,142.49
2XX Personal Services - Employee Benefits	84,852.42	77,824.93
3XX Purchased Professional and Technical Services	4,308.07	9,366.91
4XX Purchased Property Services	4,186.93	15,064.36
5XX Other Purchased Services	23,556.57	23,698.43
6XX Supplies and Materials	110,490.37	110,507.79
7XX Property and Equipment Acquisition	6,616.52	0.00
810 Dues and Fees	987.21	1,536.30
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	7,275.80
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	46,815.61	43,577.40



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	10,989.04	10,365.80
			6XX Supplies and Materials	1,772.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>749,227.51</u>	<u>764,389.05</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					294,565.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					761,000.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					764,389.05	(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	6,272.10	Less Last Year	1,138.87	(4b)	5,133.23	
					5,133.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					296,310.70	(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	2009 Value	2010 Value
1111 District Levy - Real Property	171,333.72	84,875.47
1112 District Levy - Personal Property	12,147.89	7,865.65
1190 Penalties and Interest on Taxes	785.60	747.20
1510 Interest Earnings	524.99	1,024.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	184,792.20	94,512.64

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	2,413.14
7XX Property and Equipment Acquisition	174,726.89	182,385.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	174,726.89	184,798.14

Schedule Of Changes Worksheet

Beginning Fund Balance		97,075.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		94,512.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		184,798.14	(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)		6,789.98	(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	2009 Value	2010 Value
1510 Interest Earnings	704.06	821.94
1611 National School Lunch Program	467,101.46	642,270.39
1900 Other Revenue from Local Sources	40,000.00	0.00
3220 State Food Services Match	0.00	2,268.74
4550 Federal Child Nutrition	224,953.44	154,344.21
6100 Material Prior Period Revenue Adjustments	883.22	162.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	733,642.18	799,867.78

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	322,324.00	347,191.44
2XX Personal Services - Employee Benefits	87,063.58	82,147.80
4XX Purchased Property Services	1,269.50	0.00
5XX Other Purchased Services	248.75	313.35
6XX Supplies and Materials	310,841.40	272,289.32
810 Dues and Fees	889.30	967.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	722,636.53	702,909.20

Schedule Of Changes Worksheet

Beginning Fund Balance		49,557.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		799,867.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		702,909.20	(3)
Increase/Decrease of Reserve for Inventories			
This Year	30,692.40		
Less Last Year	38,193.83	(4a)	-7,501.43
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	279.75	(4b)	-279.75
Ending Fund Balance (1 + 2 - 3 + 4)		138,735.17	(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	2009 Value	2010 Value
1111 District Levy - Real Property	571.09	24.12
1112 District Levy - Personal Property	11.59	26.44
1190 Penalties and Interest on Taxes	0.83	0.63
1510 Interest Earnings	280.14	170.26
1900 Other Revenue from Local Sources	0.00	0.04
6100 Material Prior Period Revenue Adjustments	1,880.00	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,743.65	221.49
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	664.25	780.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	664.25	780.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	11,341.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	221.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	780.00	(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)	10,783.41	(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	2009 Value	2010 Value
1510 Interest Earnings	11,755.47	10,255.14
2240 County Retirement Distribution	1,480,556.00	1,393,786.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,492,311.47	1,404,041.39

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	775,506.85	989,300.35
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	77,765.89	63,302.26
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	11,338.54	11,289.50
222X Educational Media Services		
2XX Personal Services - Employee Benefits	50,380.62	50,980.80
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,389.57	22,782.01
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	83,580.61	82,060.50
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	27,923.84	25,357.65
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	94,459.85	92,358.63
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	53,376.17	53,823.98
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	71,178.34	93,552.57
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,736.69	21,196.43
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,291.31	10,063.77
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,939.22	4,754.35
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,006.05	3,851.00
365 Indian Education for All - OTO & Ongoing		



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	463.79
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,730.06	3,786.21
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,257.19	2,110.43
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,434.03	12,321.62
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	53.14	16.21
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	42,576.38	45,401.46
	728 Swingshift Afterschool Program				
		840 Custody and Child Care Services			
		33XX Community Services			
			2XX Personal Services - Employee Benefits	5,782.74	3,829.09
	733 Eagle's Nest-United Way Grant				
		840 Custody and Child Care Services			
		33XX Community Services			
			2XX Personal Services - Employee Benefits	2,887.10	3,398.55
	735 Panther Paws				
		840 Custody and Child Care Services			
		33XX Community Services			
			2XX Personal Services - Employee Benefits	219.98	1,454.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,362,814.17	1,597,455.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						646,458.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,404,041.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,597,455.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						453,044.95	(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	2010 Value
011 Capital Investment and deferred maintenance	
6100 Material Prior Period Revenue Adjustments	-37,824.32
025 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	94,184.75
140 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	146,546.00
160 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	18,458.00
190 Flex Forfeiture	
1900 Other Revenue from Local Sources	25,159.49
250 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	3,361.00
310 Title I Accountability	
4210 Title I, Part A, Accountability	413,501.00
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	217,319.24
371 Quick Start Energy Grants	
3710 Quick Start Energy Grants	103,096.00
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	11,000.00
610 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	12,051.00
633 Other Revenue Sources	
1900 Other Revenue from Local Sources	445.00
3357 Montana Administrative Claiming Reimbursement	14,869.56
6100 Material Prior Period Revenue Adjustments	-229,916.61
633 Subtotal	-214,602.05
745 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	116,460.18
750 ARRA - IDEA Part B	
7500 ARRA - IDEA, Part B	286,538.00
751 ARRA - IDEA Preschool	
7510 ARRA - IDEA Preschool	24,324.00
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	213,504.00
770 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	541,215.00
790 IDEA Preschool	
4570 IDEA Preschool	12,566.00



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

Total Current Revenues, Other Financing Sources and Residual Equity 1,986,857.29
Transfers In:

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

PRC Program Function Object	2010 Value
011 Capital Investment and deferred maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	8,165.00
6XX Supplies and Materials	6,664.40
7XX Property and Equipment Acquisition	158,019.06
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	5,958.75
011 Subtotal	178,807.21
020 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
5XX Other Purchased Services	6,454.05
6XX Supplies and Materials	776.14
020 Subtotal	7,230.19
025 State OTO FullTime Kindergarten Startup	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	94,184.75
140 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	105,643.82
2XX Personal Services - Employee Benefits	40,356.32
140 Subtotal	146,000.14
160 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,945.38
6XX Supplies and Materials	3,528.77
810 Dues and Fees	740.00
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	11,335.85
160 Subtotal	18,550.00
250 Gifted and Talented	
360 State Gifted & Talented Reimbursement	



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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	2010 Value
250 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	2,787.64
2XX Personal Services - Employee Benefits	570.65
250 Subtotal	3,358.29
310 Title I Accountability	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	241,595.27
2XX Personal Services - Employee Benefits	64,167.25
6XX Supplies and Materials	35,353.88
310 Subtotal	341,116.40
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	3,500.00
4XX Purchased Property Services	91,816.51
6XX Supplies and Materials	4,399.00
7XX Property and Equipment Acquisition	7,760.00
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	109,556.84
370 Subtotal	217,032.35
371 Quick Start Energy Grants	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	103,096.00
473 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	11,000.00
610 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	3,947.75
2XX Personal Services - Employee Benefits	639.52
610 Subtotal	4,587.27
745 Medicaid Reimbursement	
280 Special Education - Local and State	



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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	2010 Value
745 Medicaid Reimbursement	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	2,115.70
750 ARRA - IDEA Part B	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	70,786.49
2XX Personal Services - Employee Benefits	21,907.51
3XX Purchased Professional and Technical Services	3,284.85
6XX Supplies and Materials	4,496.80
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	15,515.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	5,842.00
5XX Other Purchased Services	7,759.32
6XX Supplies and Materials	20,906.80
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	6,040.00
6XX Supplies and Materials	977.00
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	77,984.69
750 Subtotal	235,500.46
751 ARRA - IDEA Preschool	
751 ARRA - IDEA Preschool	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	24,324.00
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	2,810.45
2XX Personal Services - Employee Benefits	457.51
6XX Supplies and Materials	131,820.52
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	12.13
3XX Purchased Professional and Technical Services	7,249.80
5XX Other Purchased Services	47,182.77
6XX Supplies and Materials	11,317.05
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,200.00
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	11,014.73



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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	2010 Value
752 Subtotal	213,064.96
770 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	191,774.46
2XX Personal Services - Employee Benefits	56,611.76
3XX Purchased Professional and Technical Services	115,050.15
6XX Supplies and Materials	2,727.26
21XX Support Services - Students	
1XX Personal Services - Salaries	90,461.54
2XX Personal Services - Employee Benefits	27,400.24
3XX Purchased Professional and Technical Services	60,184.75
770 Subtotal	544,210.16
790 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	11,416.00
2XX Personal Services - Employee Benefits	1,127.13
790 Subtotal	12,543.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,156,721.01

Schedule Of Changes Worksheet

Beginning Fund Balance	1,032,847.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,986,857.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,156,721.01	(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 299,386.66 Less Last Year 46,800.80	(4b)	252,585.86
		252,585.86 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,115,569.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
011 Capital Investment and deferred maintenance	-37,824.32	178,807.21	-216,631.53
020 State OTO Indian Education for All	0.00	7,230.19	-7,230.19
025 State OTO FullTime Kindergarten Startup	94,184.75	94,184.75	0.00
140 Title II Part A	146,546.00	146,000.14	545.86
160 Title IV Safe and Drug-Free Schools	18,458.00	18,550.00	-92.00
190 Flex Forfeiture	25,159.49	0.00	25,159.49
250 Gifted and Talented	3,361.00	3,358.29	2.71
310 Title I Accountability	413,501.00	341,116.40	72,384.60
370 Deferred Maintenance & Energy Efficiency	217,319.24	217,032.35	286.89
371 Quick Start Energy Grants	103,096.00	103,096.00	0.00
473 Public Health Emergency Preparedness	11,000.00	11,000.00	0.00
610 Title II, Part D, Ed Technology	12,051.00	4,587.27	7,463.73
633 Other Revenue Sources	-214,602.05	0.00	-214,602.05
745 Medicaid Reimbursement	116,460.18	2,115.70	114,344.48
750 ARRA - IDEA Part B	286,538.00	235,500.46	51,037.54
751 ARRA - IDEA Preschool	24,324.00	24,324.00	0.00
752 ARRA - Title I Part A	213,504.00	213,064.96	439.04
770 IDEA Part B	541,215.00	544,210.16	-2,995.16
790 IDEA Preschool	12,566.00	12,543.13	22.87
Total	1,986,857.29	2,156,721.01	-169,863.72



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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	2009 Value	2010 Value
1510 Interest Earnings	547.28	1,299.29
5300 Operating Transfers from Other Funds	59,131.59	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,678.87	1,299.29

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	80,873.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,299.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	82,173.17	(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	2009 Value	2010 Value
1111 District Levy - Real Property	62,138.08	58,063.01
1112 District Levy - Personal Property	2,678.56	2,479.30
1190 Penalties and Interest on Taxes	279.01	284.95
1510 Interest Earnings	4,900.36	2,803.02
1900 Other Revenue from Local Sources	477.19	247.55
3281 State Technology Aid	23,064.80	12,536.70
6100 Material Prior Period Revenue Adjustments	0.00	34,656.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,538.00	111,071.35

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	6,245.62	0.00
222X Educational Media Services		
4XX Purchased Property Services	1,913.41	0.00
5XX Other Purchased Services	10.12	0.00
6XX Supplies and Materials	92,233.41	2,249.06
7XX Property and Equipment Acquisition	4,196.00	0.00
24XX Support Services - School Administration		
6XX Supplies and Materials	711.00	0.00
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	6,100.33	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	111,409.89	2,249.06



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

Schedule Of Changes Worksheet

Beginning Fund Balance						214,167.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,071.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,249.06	(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	14,267.79	Less Last Year	65,599.03	(4b)		-51,331.24	
						-51,331.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						271,658.97	(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	2009 Value	2010 Value
1510 Interest Earnings	7,823.90	6,066.48
1920 Contributions/Donations from Private Sources	16,924.50	0.00
3445 State Combined Fund School Block Grant	28,255.74	28,470.48
4100 Federal Miscellaneous Grants - Direct from Feds	60,220.37	0.00
6100 Material Prior Period Revenue Adjustments	0.00	20,798.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,224.51	55,334.96

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	20,797.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,797.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	359,629.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,334.96	(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)	414,964.43	(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	2009 Value	2010 Value
1111 District Levy - Real Property	555,243.75	790,308.56
1112 District Levy - Personal Property	30,550.31	20,105.16
1190 Penalties and Interest on Taxes	3,195.40	2,950.53
1510 Interest Earnings	14,721.22	6,761.42
3120 State Guaranteed Tax Base Aid	296,353.11	308,600.42
5120 Proceeds from Refunding Bonds	0.00	24,464.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	900,063.79	1,153,190.62

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	7,000.00	15,225.78
840 Principal On Debt	655,000.00	750,494.10
850 Interest on Debt	377,698.76	263,334.35
860 Agent Fees/Issuance Costs	900.00	2,050.00
63XX Refunding Bonds Used to Retire Old Issues		
840 Principal On Debt	0.00	24,464.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,040,598.76	1,055,568.76

Schedule Of Changes Worksheet

Beginning Fund Balance	365,434.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,153,190.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,055,568.76	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	463,056.62	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	70.90	0.00
1900 Other Revenue from Local Sources	322.73	53,400.00
6100 Material Prior Period Revenue Adjustments	0.00	-276.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	393.63	53,123.57

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	434.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,123.57	(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)	53,558.34	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	0.00	1,307.24
728 Swingshift Afterschool Program		
1510 Interest Earnings	815.01	0.00
1900 Other Revenue from Local Sources	33,244.50	32,874.75
728 Subtotal	34,059.51	32,874.75
733 Eagle's Nest-United Way Grant		
1510 Interest Earnings	922.25	0.00
1900 Other Revenue from Local Sources	35,209.25	36,519.50
1920 Contributions/Donations from Private Sources	2,280.00	5,500.00
733 Subtotal	38,411.50	42,019.50
735 Panther Paws		
1510 Interest Earnings	407.51	0.00
1900 Other Revenue from Local Sources	4,044.50	10,408.00
1920 Contributions/Donations from Private Sources	11,000.00	0.00
735 Subtotal	15,452.01	10,408.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87,923.02	86,609.49

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

PRC Program Function Object	2009 Value	2010 Value
728 Swingshift Afterschool Program		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	33,494.06	27,459.36
2XX Personal Services - Employee Benefits	6,840.07	6,417.27
5XX Other Purchased Services	71.02	0.00
6XX Supplies and Materials	1,421.39	470.57
728 Subtotal	41,826.54	34,347.20
733 Eagle's Nest-United Way Grant		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	32,977.51	33,503.87
2XX Personal Services - Employee Benefits	5,179.15	5,365.81
5XX Other Purchased Services	67.17	0.00
6XX Supplies and Materials	607.32	48.76
733 Subtotal	38,831.15	38,918.44



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
735	Panther Paws				
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	6,168.59	15,656.01
			2XX Personal Services - Employee Benefits	1,573.53	3,172.43
			6XX Supplies and Materials	477.38	0.00
			735 Subtotal	8,219.50	18,828.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				88,877.19	92,094.08

Schedule Of Changes Worksheet

Beginning Fund Balance						77,921.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						86,609.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92,094.08	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						72,436.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

72 - Miscellaneous Enterprise Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	529.46	222.19
1910 Rentals	10,445.94	5,945.50
6100 Material Prior Period Revenue Adjustments	2,390.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,365.52	6,167.69

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

PRC Program Function Object	2009 Value	2010 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	6,023.84	5,354.54
2XX Personal Services - Employee Benefits	194.23	44.97
3XX Purchased Professional and Technical Services	3,125.14	0.00
4XX Purchased Property Services	0.00	1,309.05
5XX Other Purchased Services	0.00	215.79
6XX Supplies and Materials	2,289.59	3,988.64
7XX Property and Equipment Acquisition	7,668.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,300.80	10,912.99

Schedule Of Changes Worksheet

Beginning Fund Balance	15,543.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,167.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,912.99	(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)	10,798.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	10,101.67	159.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,101.67	159.73

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

PRC Program Function Object	2009 Value	2010 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	935.00
8XX Other Expenditures	0.00	441.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,376.49

Schedule Of Changes Worksheet

Beginning Fund Balance		11,101.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		159.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,376.49	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		9,884.91	(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	0.00	77.39
1700 Student Extracurricular Activity Receipts	25,833.25	117,946.48
6100 Material Prior Period Revenue Adjustments	-45.00	0.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,788.25	118,024.62

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	22,632.02	78,334.39
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	34,332.16	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,964.18	78,334.39

Schedule Of Changes Worksheet

Beginning Fund Balance	15,574.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,024.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,334.39	(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)	0.00	(4)
	55,264.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	6.31	4.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6.31	4.11

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	250.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.11	(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)	254.63	(5)



Trustees' Financial Summary

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**16 Gallatin County
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Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	370,982.63	285,699.17
XX	39X 1XXX 112	Certified Teacher Staff Salaries	38,652.67	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	226,379.21	170,381.01
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	4,645,205.98	5,175,968.43
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	75,812.90	12,228.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,494.12	4,026.05
XX	XXX 26XX 41X	Energy Utility Services	265,058.79	223,834.90
XX	XXX 4XXX 710	Land	20,797.50	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	7,275.80
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	9,736.02	130,707.17
XX	XXX 4XXX 73X	Major Equipment-New	21,683.98	106,687.84
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	664.25	780.00
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

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	319,609.18
b. Related Services Block Grant Entitlement	106,529.28
c. Total Entitlements Subject to Reversion	426,138.46

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	566,764.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,091,187.61
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:

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

Percentage of Special Ed Funding FY2012 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	723,949.56	0.00	0.00	0.00	
280	1XXX	2XX	120,584.18	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	362.16	0.00	0.00	0.00	
280	1XXX	6XX	1,443.37	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	141,973.70	0.00	0.00	0.00	
280	21XX	2XX	22,076.02	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	90.00	0.00	0.00	0.00	
280	21XX	6XX	139.28	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	68,905.96	0.00	0.00	0.00	
280	24XX	2XX	11,605.16	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	58.22	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			1,091,187.61	0.00	0.00	0.00	1,091,187.61

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 FY10.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	795,000.22	-17,017.14	0.00	0.00	777,983.08
Buildings	17,402,542.05	63,207.39	299,158.06	0.00	17,764,907.50
Machinery and Equipment	2,724,913.43	63,995.78	281,452.10	78,382.34	2,991,978.97
Construction in Progress	0.00	97,758.75	0.00	0.00	97,758.75
Totals at Historical Cost	20,922,455.70	207,944.78	580,610.16	78,382.34	21,632,628.30
Less Accumulated Depreciation For:					
Building Accum	5,076,144.42	-25,432.07	482,964.08	0.00	5,533,676.43
Machinery and Equipment Accum	1,584,163.46	-6,862.50	319,413.00	78,382.34	1,818,331.62
Total Accumulated Depreciation	6,660,307.88	-32,294.57	802,377.08	78,382.34	7,352,008.05
Governmental Activities, Capital Assets, net	14,262,147.82	240,239.35	-221,766.92	0.00	14,280,620.25

* 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.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	23,662.07	0.00	0.00
Support Services Staff (22XX)	2,047.98	0.00	0.00
General Administration (23XX)	9,363.02	0.00	0.00
Operations and Maintenance (26XX)	480,850.23	0.00	0.00
Transportation (27XX)	272,300.02	0.00	0.00
Food Service (31XX)	924.22	0.00	0.00
Extracurricular (34XX, 35XX)	3,042.23	0.00	0.00
Unallocated	10,187.31	0.00	0.00
Total Depreciation for FY2010	802,377.08	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2009-10

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16 Gallatin County
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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Bonds							
08/15/2001	450,000.00	0.00	220,000.00	230,000.00	0.00	0.00	0.00
01/06/1999	2,970,000.00	0.00	235,000.00	2,735,000.00	0.00	0.00	0.00
10/26/2009	0.00	2,988,500.00	258,500.00	0.00	2,730,000.00	265,000.00	2,465,000.00
01/28/2005	5,135,000.00	0.00	230,000.00	0.00	4,905,000.00	240,000.00	4,665,000.00
10/26/2009	0.00	272,500.00	37,500.00	0.00	235,000.00	235,000.00	0.00
Compensated Absences	913,939.23	0.00	0.00	111,626.48	802,312.75	0.00	802,312.75
Special Improvements (SIDs)	31,122.00	10,972.28	17,015.70	0.00	25,078.58	16,364.80	8,713.78
Other Post Employment Benefits	0.00	410,906.30	0.00	0.00	410,906.30	0.00	410,906.30
Total Governmental Activity	9,500,061.23	3,682,878.58	998,015.70	3,076,626.48	9,108,297.63	756,364.80	8,351,932.83
Long-Term Liabilities							

A prior period adjustment has been made to the Schedule of Changes in 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.