



Trustees' Financial Summary

FY2010-11

Submit ID: 0368-66869247

**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 no later than September 15th. (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*

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 FY11 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 #
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
141	Title II Part A	FEDERAL		84.367
149	Title II FY09	FEDERAL		84.367
160	Title IV Safe and Drug-Free Schools	FEDERAL	1603681608	84.186A
190	Flex Forfeiture	LOCAL		
250	Gifted and Talented FY10	STATE		State
251	Gifted and Talented	STATE		State
310	Title I Accountability	FEDERAL	1603683108	84.348A
311	Title I, Part A, Accountability	FEDERAL		84.348A
319	Title I FY09	FEDERAL		84.348A
370	Deferred Maintenance & Energy Efficiency	STATE		NA
402	Ridge View Misc.	LOCAL		N/A
422	Heck Quaw Library	LOCAL		N/A
423	Heck Quaw Math Grant	LOCAL		N/A
424	Heck Quaw Misc.	LOCAL		N/A
460	Middle School Misc.	LOCAL		N/A
474	Montana Asthma Mini Grant	STATE		N/A
610	Title II, Part D, Ed Technology	FEDERAL	0603686009	84.318
611	Title II Part D	FEDERAL		
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
752	ARRA - Title I Part A	FEDERAL		84.389
770	IDEA Part B	FEDERAL	1603687708	84.027
771	IDEA Part B	FEDERAL		84.027
790	IDEA Preschool FY10	FEDERAL		84.173A
791	IDEA Preschool	FEDERAL		84.173A
840	Ridge View Exxon Mobil Grant	LOCAL		N/A
855	Student Assistance Program	LOCAL		N/A



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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)	1,311,621.29	309,592.56	107,148.76	174,531.45
02	Taxes Receivable - Real and Personal (120-149)	316,315.32	36,209.34	10,549.18	
03	Taxes Receivable - Protested (150-159)	91,541.32	10,958.76	3,508.64	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	851.30			
06	Other Current Assets (190-210)	822.16	365.40		
07	Inventories (220 & 230)				31,328.89
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,721,151.39	357,126.06	121,206.58	205,860.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				26.60
25	Deferred Revenue (680)	407,728.03	47,170.49	14,059.37	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	407,728.03	47,170.49	14,059.37	26.60
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				31,328.89
37	Reserve for Encumbrances (953)	32,130.93	185.96		
48	Fund Balance for Budget (961-970)	1,281,292.43	309,769.61	107,147.21	174,504.85
52	TOTAL FUND BALANCE/EQUITY	1,313,423.36	309,955.57	107,147.21	205,833.74
53	TOTAL LIABILITIES AND FUND BALANCE	1,721,151.39	357,126.06	121,206.58	205,860.34



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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)	10,913.91	487,151.68	1,019,863.50	
02	Taxes Receivable - Real and Personal (120-149)	9.99			
03	Taxes Receivable - Protested (150-159)	3.34			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		121,779.20	63,741.06	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,927.24	608,930.88	1,083,604.56	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13.57			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13.57			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			21,531.34	
48	Fund Balance for Budget (961-970)	10,913.67	608,930.88	1,062,073.22	
52	TOTAL FUND BALANCE/EQUITY	10,913.67	608,930.88	1,083,604.56	
53	TOTAL LIABILITIES AND FUND BALANCE	10,927.24	608,930.88	1,083,604.56	



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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)			7,125.00	63,321.36
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)			830.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,955.00	63,321.36
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)			7,955.00	63,321.36
52	TOTAL FUND BALANCE/EQUITY			7,955.00	63,321.36
53	TOTAL LIABILITIES AND FUND BALANCE			7,955.00	63,321.36



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



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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)	365,885.01	419,752.43		292,899.18
02	Taxes Receivable - Real and Personal (120-149)	5,743.47			58,920.87
03	Taxes Receivable - Protested (150-159)	1,533.18			16,680.54
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	373,161.66	419,752.43		368,500.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,276.65			75,612.23
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,276.65			75,612.23
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	2,875.46			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	363,009.55	419,752.43		292,888.36
52	TOTAL FUND BALANCE/EQUITY	365,885.01	419,752.43		292,888.36
53	TOTAL LIABILITIES AND FUND BALANCE	373,161.66	419,752.43		368,500.59



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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)	22.40		69,299.24	
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	22.40		69,299.24	
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)			69,299.24	
48	Fund Balance for Budget (961-970)	22.40			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	22.40		69,299.24	
53	TOTAL LIABILITIES AND FUND BALANCE	22.40		69,299.24	



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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)	7,280.56			
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	7,280.56			
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)	7,280.56			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	7,280.56			
53	TOTAL LIABILITIES AND FUND BALANCE	7,280.56			



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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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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)	17,178.14		60,393.75	257.58
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	17,178.14		60,393.75	257.58
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	17,178.14		60,393.75	257.58
52	TOTAL FUND BALANCE/EQUITY	17,178.14		60,393.75	257.58
53	TOTAL LIABILITIES AND FUND BALANCE	17,178.14		60,393.75	257.58



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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)		45,677.82		
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		45,677.82		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		45,677.82		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		45,677.82		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		45,677.82		



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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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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	2010 Value	2011 Value
1111 District Levy - Real Property	3,554,148.95	3,629,555.02
1112 District Levy - Personal Property	161,833.49	257,600.60
1190 Penalties and Interest on Taxes	16,729.64	17,071.77
1510 Interest Earnings	40,945.91	30,167.87
1700 Student Extracurricular Activity Receipts	0.00	3,657.26
1800 Revenue from Community Services Activities	0.00	1,805.91
1900 Other Revenue from Local Sources	785.79	404.27
1910 Rentals	1,115.00	0.00
1945 Fees - Users/Resale of Supplies	511.10	0.00
3110 Direct State Aid	4,512,740.22	4,116,249.84
3111 Quality Educator	422,652.44	426,050.35
3113 Indian Education For All	43,533.60	43,492.80
3114 American Indian Achievement Gap	9,600.00	8,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	496,561.92	529,676.51
3120 State Guaranteed Tax Base Aid	2,076,089.62	2,233,733.76
3444 State School Block Grant	334,070.27	336,609.20
3730 HB645 State Special Education Allowable Costs	18,046.96	18,109.36
5300 Operating Transfers from Other Funds	0.00	19,800.00
6100 Material Prior Period Revenue Adjustments	924.57	2,955.37
7800 ARRA - State Fiscal Stabilization Fund	318,138.17	464,467.33
7810 Education Jobs Fund	0.00	388,236.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,008,427.65	12,527,844.19

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	5,193,230.52	4,151,358.07
2XX Personal Services - Employee Benefits	767,907.57	590,056.72
3XX Purchased Professional and Technical Services	0.00	1,388.50
4XX Purchased Property Services	0.00	1,827.40
5XX Other Purchased Services	1,088.81	9,448.13
6XX Supplies and Materials	227,205.75	195,246.09
7XX Property and Equipment Acquisition	0.00	5,600.00
810 Dues and Fees	984.00	230.47
8XX Other Expenditures	0.00	2,113.25
21XX Support Services - Students		
1XX Personal Services - Salaries	478,214.41	528,322.33
2XX Personal Services - Employee Benefits	58,846.41	68,928.36
3XX Purchased Professional and Technical Services	853.03	3,855.60



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			5XX Other Purchased Services	0.00	19.75
			6XX Supplies and Materials	26,440.03	611.67
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	75,276.89	100,393.24
			2XX Personal Services - Employee Benefits	10,063.25	9,420.77
			3XX Purchased Professional and Technical Services	608.99	15,620.33
			4XX Purchased Property Services	0.00	135.00
			5XX Other Purchased Services	6,936.00	11,104.36
			6XX Supplies and Materials	3,186.83	4,515.99
			810 Dues and Fees	4,238.97	151.30
		222X Educational Media Services			
			1XX Personal Services - Salaries	347,584.03	407,985.95
			2XX Personal Services - Employee Benefits	43,413.79	44,570.63
			3XX Purchased Professional and Technical Services	0.00	3,564.51
			4XX Purchased Property Services	2,524.23	12,959.07
			5XX Other Purchased Services	372.04	669.50
			6XX Supplies and Materials	174,369.39	191,345.33
			810 Dues and Fees	0.00	456.98
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	95,874.64	58,984.78
			2XX Personal Services - Employee Benefits	113,092.79	3,576.80
			3XX Purchased Professional and Technical Services	8,702.64	14,636.78
			5XX Other Purchased Services	13,386.21	12,407.85
			6XX Supplies and Materials	551.29	392.97
			810 Dues and Fees	303.00	165.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	573,388.90	613,732.29
			2XX Personal Services - Employee Benefits	95,864.40	91,722.36
			3XX Purchased Professional and Technical Services	525.00	0.00
			5XX Other Purchased Services	1,435.28	1,135.50
			6XX Supplies and Materials	14,467.78	10,593.44
			810 Dues and Fees	2,372.00	89.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	182,972.25	178,828.65
			2XX Personal Services - Employee Benefits	34,160.09	29,340.97
			3XX Purchased Professional and Technical Services	52,940.45	54,416.30
			4XX Purchased Property Services	44,428.03	3,844.13
			5XX Other Purchased Services	87,125.52	70,487.07
			6XX Supplies and Materials	40,871.68	39,294.78
			7XX Property and Equipment Acquisition	4,200.00	0.00
			810 Dues and Fees	13,453.75	11,226.99
		26XX Operation and Maintenance of Plant Services			



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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	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	664,849.48	697,595.98
			2XX Personal Services - Employee Benefits	180,305.87	147,472.03
			3XX Purchased Professional and Technical Services	41,578.84	24,384.25
			4XX Purchased Property Services	337,871.89	370,249.42
			5XX Other Purchased Services	26,429.88	95,119.33
			6XX Supplies and Materials	220,941.56	103,741.93
			7XX Property and Equipment Acquisition	16,650.00	8,394.40
			810 Dues and Fees	2,077.00	1,348.80
			8XX Other Expenditures	22,842.40	5,448.81
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	32,880.00	124,074.12
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	723,949.56	1,107,648.03
			2XX Personal Services - Employee Benefits	120,584.18	154,734.52
			3XX Purchased Professional and Technical Services	0.00	568.00
			4XX Purchased Property Services	0.00	3,550.45
			5XX Other Purchased Services	362.16	0.00
			6XX Supplies and Materials	1,443.37	10,936.25
			810 Dues and Fees	634.00	90.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	141,973.70	158,791.73
			2XX Personal Services - Employee Benefits	22,076.02	21,136.47
			3XX Purchased Professional and Technical Services	0.00	3,043.60
			5XX Other Purchased Services	90.00	0.00
			6XX Supplies and Materials	139.28	391.87
			810 Dues and Fees	0.00	975.00
221X Improvement of Instruction Services					
			5XX Other Purchased Services	0.00	2,083.63
			810 Dues and Fees	0.00	947.50
222X Educational Media Services					
			6XX Supplies and Materials	0.00	2,606.07
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	68,905.96	52,655.95
			2XX Personal Services - Employee Benefits	11,605.16	7,569.62
			3XX Purchased Professional and Technical Services	0.00	347.50
			6XX Supplies and Materials	58.22	76.48
25XX Support Services - Business					
			6XX Supplies and Materials	0.00	67.87
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	0.00	68.23



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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	2010 Value	2011 Value
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	29,081.12	19,474.17
			2XX Personal Services - Employee Benefits	4,984.53	892.95
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,029.40	0.00
			2XX Personal Services - Employee Benefits	27.84	0.00
			3XX Purchased Professional and Technical Services	250.00	2,830.00
			5XX Other Purchased Services	0.00	1,594.50
			6XX Supplies and Materials	966.67	10,700.21
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	0.00	600.00
			5XX Other Purchased Services	0.00	515.67
			6XX Supplies and Materials	0.00	286.10
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	27,049.13	34,868.78
			2XX Personal Services - Employee Benefits	7,005.24	7,757.41
			6XX Supplies and Materials	2,709.24	94.07
	410 Miscellaneous Federal Grants Direct from Feds				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	142.33
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	9,677.97	28,422.72
			2XX Personal Services - Employee Benefits	49.05	1,173.42
			6XX Supplies and Materials	0.00	113.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	79,427.36	83,459.48
			2XX Personal Services - Employee Benefits	761.96	945.83
			6XX Supplies and Materials	0.00	2,313.53
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	318,138.17	464,467.33
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	388,236.97
	820 Civic Services				
		33XX Community Services			
			1XX Personal Services - Salaries	255.22	333.22



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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	2010 Value	2011 Value
	820 Civic Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	24.51	180.23
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	62,754.48	38,905.52
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	0.00	500,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,987,901.06	12,251,200.24

Schedule Of Changes Worksheet

Beginning Fund Balance					1,203,529.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,527,844.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,251,200.24	(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	32,130.93	Less Last Year	198,880.85	(4b)	-166,749.92	
					-166,749.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,313,423.36	(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	2010 Value	2011 Value
1111 District Levy - Real Property	384,113.44	396,615.42
1112 District Levy - Personal Property	21,398.74	28,061.39
1190 Penalties and Interest on Taxes	2,111.68	1,916.82
1410 Individual Transportation Fees	6,556.97	215.00
1420 Trans Fees from Other Schl Dists Within State	0.00	5,220.91
1440 Other Transportation Fees	0.00	123.37
1510 Interest Earnings	3,452.59	2,333.38
1900 Other Revenue from Local Sources	0.00	50.00
2220 County On-Schedule Trans Reimb	162,714.96	170,663.34
3210 State On-Schedule Trans Reimb	162,714.98	170,663.34
3444 State School Block Grant	17,209.89	17,340.69
6100 Material Prior Period Revenue Adjustments	727.72	-163.64

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

761,000.97 793,040.02

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	20,851.90
2XX Personal Services - Employee Benefits	4,368.00	3,493.59
3XX Purchased Professional and Technical Services	0.00	1,927.80
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	10,748.83	9,845.69
5XX Other Purchased Services	2,136.55	2,054.86
6XX Supplies and Materials	1,775.46	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	446,142.49	441,936.15
2XX Personal Services - Employee Benefits	77,824.93	70,519.66
3XX Purchased Professional and Technical Services	9,366.91	2,741.83
4XX Purchased Property Services	15,064.36	22,101.69
5XX Other Purchased Services	23,698.43	22,378.64
6XX Supplies and Materials	110,507.79	127,015.17
810 Dues and Fees	1,536.30	1,116.30
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	7,275.80	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	43,577.40	39,649.25
2XX Personal Services - Employee Benefits	10,365.80	7,676.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

764,389.05

773,309.01

Schedule Of Changes Worksheet

Beginning Fund Balance						296,310.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						793,040.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						773,309.01	(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	185.96	Less Last Year	6,272.10	(4b)		-6,086.14	
						-6,086.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						309,955.57	(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	2010 Value	2011 Value
1111 District Levy - Real Property	84,875.47	105,727.45
1112 District Levy - Personal Property	7,865.65	6,799.02
1190 Penalties and Interest on Taxes	747.20	499.31
1510 Interest Earnings	1,024.32	385.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,512.64	113,411.29

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	2,413.14	13,054.06
7XX Property and Equipment Acquisition	182,385.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	184,798.14	13,054.06

Schedule Of Changes Worksheet

Beginning Fund Balance	6,789.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113,411.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,054.06	(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)	107,147.21	(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	2010 Value	2011 Value
1510 Interest Earnings	821.94	1,786.37
1611 National School Lunch Program	642,270.39	367,742.48
3220 State Food Services Match	2,268.74	0.00
4550 Federal Child Nutrition	154,344.21	410,271.50
6100 Material Prior Period Revenue Adjustments	162.50	33.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	799,867.78	779,834.05

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	347,191.44	324,795.75
2XX Personal Services - Employee Benefits	82,147.80	69,162.42
4XX Purchased Property Services	0.00	92.05
5XX Other Purchased Services	313.35	620.35
6XX Supplies and Materials	272,289.32	317,663.49
810 Dues and Fees	967.29	1,037.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	702,909.20	713,371.97

Schedule Of Changes Worksheet

Beginning Fund Balance	138,735.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	779,834.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	713,371.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	31,328.89	
Less Last Year	30,692.40	(4a)
	636.49	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	636.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	205,833.74	(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	2010 Value	2011 Value
1111 District Levy - Real Property	24.12	2.47
1112 District Levy - Personal Property	26.44	2.22
1190 Penalties and Interest on Taxes	0.63	0.89
1510 Interest Earnings	170.26	124.68
1900 Other Revenue from Local Sources	0.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	221.49	130.26

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	780.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	780.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	10,783.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130.26	(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)	10,913.67	(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	2010 Value	2011 Value
1510 Interest Earnings	10,255.14	4,884.19
2240 County Retirement Distribution	1,393,786.25	1,649,745.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,404,041.39	1,654,629.19

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	989,300.35	807,624.70
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	63,302.26	72,531.34
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	11,289.50	14,887.64
222X Educational Media Services		
2XX Personal Services - Employee Benefits	50,980.80	58,996.97
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	22,782.01	8,893.42
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	82,060.50	87,515.06
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	25,357.65	24,497.98
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	92,358.63	95,188.01
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	53,823.98	57,466.22
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	93,552.57	159,590.11
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	21,196.43	22,983.06
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,063.77	7,810.88
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,754.35	3,924.68
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,851.00	2,891.06
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	2010 Value	2011 Value
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	463.79	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,786.21	4,780.32
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,110.43	4,461.20
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	12,321.62	11,948.32
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	16.21	127.24
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	45,401.46	42,810.21
	728 Swingshift Afterschool Program				
		840 Custody and Child Care Services			
			33XX Community Services		
			2XX Personal Services - Employee Benefits	3,829.09	3,867.79
	733 Eagle's Nest-United Way Grant				
		840 Custody and Child Care Services			
			33XX Community Services		
			2XX Personal Services - Employee Benefits	3,398.55	3,400.88
	735 Panther Paws				
		840 Custody and Child Care Services			
			33XX Community Services		
			2XX Personal Services - Employee Benefits	1,454.03	2,546.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,597,455.19</u>	<u>1,498,743.26</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance	453,044.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,654,629.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,498,743.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	608,930.88	(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	2011 Value
011 Capital Investment and deferred maintenance	
6100 Material Prior Period Revenue Adjustments	37,824.32
020 State OTO Indian Education for All	
6100 Material Prior Period Revenue Adjustments	19,799.75
025 State OTO FullTime Kindergarten Startup	
6100 Material Prior Period Revenue Adjustments	135,917.27
141 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	145,096.00
149 Title II FY09	
6100 Material Prior Period Revenue Adjustments	-3,690.96
160 Title IV Safe and Drug-Free Schools	
6100 Material Prior Period Revenue Adjustments	740.00
190 Flex Forfeiture	
1900 Other Revenue from Local Sources	5,865.11
251 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	11,932.00
310 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	30,161.00
311 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	482,095.00
319 Title I FY09	
6100 Material Prior Period Revenue Adjustments	-68,980.35
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	1,507.92
6100 Material Prior Period Revenue Adjustments	746.43
370 Subtotal	2,254.35
402 Ridge View Misc.	
6100 Material Prior Period Revenue Adjustments	1,287.59
422 Heck Quaw Library	
1900 Other Revenue from Local Sources	7,810.51
423 Heck Quaw Math Grant	
1900 Other Revenue from Local Sources	750.00
424 Heck Quaw Misc.	
1900 Other Revenue from Local Sources	6,081.00
460 Middle School Misc.	
6100 Material Prior Period Revenue Adjustments	4,669.21
474 Montana Asthma Mini Grant	
3290 State - Other State Grants	350.00
610 Title II, Part D, Ed Technology	



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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	2011 Value
610 Title II, Part D, Ed Technology	
6100 Material Prior Period Revenue Adjustments	-801.91
611 Title II Part D	
4310 Title II, Part D, Educational Technology	2,704.00
633 Other Revenue Sources	
1900 Other Revenue from Local Sources	2,981.90
3357 Montana Administrative Claiming Reimbursement	58,566.60
633 Subtotal	61,548.50
745 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	168,021.09
750 ARRA - IDEA Part B	
7500 ARRA - IDEA, Part B	289,592.23
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	76,204.32
770 IDEA Part B	
6100 Material Prior Period Revenue Adjustments	-3,821.52
771 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	337,595.00
790 IDEA Preschool FY10	
6100 Material Prior Period Revenue Adjustments	134.38
791 IDEA Preschool	
4570 IDEA Preschool	12,656.00
840 Ridge View Exxon Mobil Grant	
1900 Other Revenue from Local Sources	750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,764,543.89

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

PRC Program Function Object	2011 Value
011 Capital Investment and deferred maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	10,790.25
6XX Supplies and Materials	31,053.86
7XX Property and Equipment Acquisition	886.00
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	21,390.00



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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	2011 Value
		011	Subtotal	64,120.11
141	Title II Part A			
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund		
		1XXX	Instruction	
			1XX Personal Services - Salaries	108,280.24
			2XX Personal Services - Employee Benefits	36,815.76
		141	Subtotal	145,096.00
250	Gifted and Talented FY10			
	360	State Gifted & Talented Reimbursement		
		1XXX	Instruction	
			1XX Personal Services - Salaries	287.61
			2XX Personal Services - Employee Benefits	59.89
		250	Subtotal	347.50
251	Gifted and Talented			
	360	State Gifted & Talented Reimbursement		
		1XXX	Instruction	
			1XX Personal Services - Salaries	10,287.00
			2XX Personal Services - Employee Benefits	1,645.00
		251	Subtotal	11,932.00
310	Title I Accountability			
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
			1XX Personal Services - Salaries	19,757.42
			2XX Personal Services - Employee Benefits	5,937.97
			6XX Supplies and Materials	11,531.56
		221X	Improvement of Instruction Services	
			6XX Supplies and Materials	233.56
		310	Subtotal	37,460.51
311	Title I, Part A, Accountability			
	280	Special Education - Local and State		
		1XXX	Instruction	
			5XX Other Purchased Services	25.60
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
			1XX Personal Services - Salaries	280,310.09
			2XX Personal Services - Employee Benefits	84,348.54
			3XX Purchased Professional and Technical Services	48,104.75
			5XX Other Purchased Services	1,312.60
			6XX Supplies and Materials	59,023.51



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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	2011 Value
311	Title I, Part A, Accountability			
	420	Title I, Part A, Improving Basic Programs		
		221X	Improvement of Instruction Services	
			3XX Purchased Professional and Technical Services	1,525.43
			5XX Other Purchased Services	4,479.72
			6XX Supplies and Materials	2,964.90
			311 Subtotal	<hr/> 482,095.14
370	Deferred Maintenance & Energy Efficiency			
	370	Deferred Maintenance & Energy Efficiency Improvements		
		26XX	Operation and Maintenance of Plant Services	
			4XX Purchased Property Services	1,794.88
422	Heck Quaw Library			
	1XX	Regular Education Programs - Elementary/Secondary		
		222X	Educational Media Services	
			6XX Supplies and Materials	5,833.68
423	Heck Quaw Math Grant			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			6XX Supplies and Materials	340.80
424	Heck Quaw Misc.			
	1XX	Regular Education Programs - Elementary/Secondary		
		26XX	Operation and Maintenance of Plant Services	
			6XX Supplies and Materials	167.94
474	Montana Asthma Mini Grant			
	1XX	Regular Education Programs - Elementary/Secondary		
		21XX	Support Services - Students	
			6XX Supplies and Materials	215.43
611	Title II Part D			
	431	Title II, Part D, Educational Technology		
		1XXX	Instruction	
			1XX Personal Services - Salaries	1,892.00
			2XX Personal Services - Employee Benefits	300.15
			611 Subtotal	<hr/> 2,192.15
633	Other Revenue Sources			
	1XX	Regular Education Programs - Elementary/Secondary		
		25XX	Support Services - Business	
			6XX Supplies and Materials	9.39
		26XX	Operation and Maintenance of Plant Services	
			6XX Supplies and Materials	225.00



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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	2011 Value
		633 Subtotal		234.39
745	Medicaid Reimbursement			
	280 Special Education - Local and State			
		1XXX Instruction		
			6XX Supplies and Materials	896.31
750	ARRA - IDEA Part B			
	750 ARRA - IDEA, Part B			
		1XXX Instruction		
			1XX Personal Services - Salaries	102,644.34
			2XX Personal Services - Employee Benefits	25,868.04
			3XX Purchased Professional and Technical Services	18,126.25
			5XX Other Purchased Services	96.69
			6XX Supplies and Materials	11,490.88
		21XX Support Services - Students		
			1XX Personal Services - Salaries	20,243.25
			2XX Personal Services - Employee Benefits	6,290.78
			3XX Purchased Professional and Technical Services	83,924.25
			6XX Supplies and Materials	1,886.63
		221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	701.25
			5XX Other Purchased Services	9,736.44
			6XX Supplies and Materials	80.75
		26XX Operation and Maintenance of Plant Services		
			7XX Property and Equipment Acquisition	58,169.85
		4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	913.00
		750 Subtotal		340,172.40
752	ARRA - Title I Part A			
	752 ARRA - Title I, Part A			
		1XXX Instruction		
			1XX Personal Services - Salaries	24,964.30
			2XX Personal Services - Employee Benefits	4,839.80
			3XX Purchased Professional and Technical Services	3,480.00
			6XX Supplies and Materials	21,408.22
		221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	10,800.00
			4XX Purchased Property Services	80.00
			5XX Other Purchased Services	9,889.61
		752 Subtotal		75,461.93
770	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			



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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	2011 Value
770 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	0.02
771 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	96,679.83
2XX Personal Services - Employee Benefits	28,677.05
3XX Purchased Professional and Technical Services	62,887.50
6XX Supplies and Materials	22,500.00
21XX Support Services - Students	
1XX Personal Services - Salaries	38,629.91
2XX Personal Services - Employee Benefits	11,737.96
3XX Purchased Professional and Technical Services	34,130.50
24XX Support Services - School Administration	
1XX Personal Services - Salaries	34,421.77
2XX Personal Services - Employee Benefits	7,763.28
27XX Student Transportation Services	
1XX Personal Services - Salaries	144.12
2XX Personal Services - Employee Benefits	25.69
771 Subtotal	337,597.61
791 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	8,685.41
2XX Personal Services - Employee Benefits	3,970.59
791 Subtotal	12,656.00
840 Ridge View Exxon Mobil Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	38.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,518,653.77



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,115,569.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,764,543.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,518,653.77	(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	21,531.34	Less Last Year	299,386.66	(4b)		-277,855.32	
						-277,855.32	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,083,604.56	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
011 Capital Investment and deferred maintenance	37,824.32	64,120.11	-26,295.79
020 State OTO Indian Education for All	19,799.75	0.00	19,799.75
025 State OTO FullTime Kindergarten Startup	135,917.27	0.00	135,917.27
141 Title II Part A	145,096.00	145,096.00	0.00
149 Title II FY09	-3,690.96	0.00	-3,690.96
160 Title IV Safe and Drug-Free Schools	740.00	0.00	740.00
190 Flex Forfeiture	5,865.11	0.00	5,865.11
250 Gifted and Talented FY10	0.00	347.50	-347.50
251 Gifted and Talented	11,932.00	11,932.00	0.00
310 Title I Accountability	30,161.00	37,460.51	-7,299.51
311 Title I, Part A, Accountability	482,095.00	482,095.14	-0.14
319 Title I FY09	-68,980.35	0.00	-68,980.35
370 Deferred Maintenance & Energy Efficiency	2,254.35	1,794.88	459.47
402 Ridge View Misc.	1,287.59	0.00	1,287.59
422 Heck Quaw Library	7,810.51	5,833.68	1,976.83
423 Heck Quaw Math Grant	750.00	340.80	409.20
424 Heck Quaw Misc.	6,081.00	167.94	5,913.06
460 Middle School Misc.	4,669.21	0.00	4,669.21
474 Montana Asthma Mini Grant	350.00	215.43	134.57
610 Title II, Part D, Ed Technology	-801.91	0.00	-801.91
611 Title II Part D	2,704.00	2,192.15	511.85
633 Other Revenue Sources	61,548.50	234.39	61,314.11



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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
745 Medicaid Reimbursement	168,021.09	896.31	167,124.78
750 ARRA - IDEA Part B	289,592.23	340,172.40	-50,580.17
752 ARRA - Title I Part A	76,204.32	75,461.93	742.39
770 IDEA Part B	-3,821.52	0.02	-3,821.54
771 IDEA Part B	337,595.00	337,597.61	-2.61
790 IDEA Preschool FY10	134.38	0.00	134.38
791 IDEA Preschool	12,656.00	12,656.00	0.00
840 Ridge View Exxon Mobil Grant	750.00	38.97	711.03
Total	1,764,543.89	1,518,653.77	245,890.12



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

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

PRC Revenue	2010 Value	2011 Value
1910 Rentals	0.00	7,955.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	7,955.00

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,955.00	(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)	7,955.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	1,299.29	948.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,299.29</u>	<u>948.19</u>

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

PRC Program Function Object	2010 Value	2011 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	19,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>19,800.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	82,173.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	948.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,800.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,321.36	(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	2010 Value	2011 Value
1111 District Levy - Real Property	58,063.01	59,292.80
1112 District Levy - Personal Property	2,479.30	4,201.79
1190 Penalties and Interest on Taxes	284.95	280.27
1510 Interest Earnings	2,803.02	3,492.21
1900 Other Revenue from Local Sources	247.55	210.09
3281 State Technology Aid	12,536.70	12,652.56
3445 State Combined Fund School Block Grant	0.00	28,686.86
6100 Material Prior Period Revenue Adjustments	34,656.82	31.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,071.35	108,848.04

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	3,194.69
222X Educational Media Services		
6XX Supplies and Materials	2,249.06	34.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,249.06	3,229.67

Schedule Of Changes Worksheet

Beginning Fund Balance					271,658.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,848.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,229.67	(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	2,875.46	Less Last Year	14,267.79	(4b)	-11,392.33	
					-11,392.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					365,885.01	(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	2010 Value	2011 Value
1510 Interest Earnings	6,066.48	4,788.00
3445 State Combined Fund School Block Grant	28,470.48	0.00
6100 Material Prior Period Revenue Adjustments	20,798.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,334.96	4,788.00

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		414,964.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,788.00	(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)		419,752.43	(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	2010 Value	2011 Value
1111 District Levy - Real Property	790,308.56	560,123.07
1112 District Levy - Personal Property	20,105.16	49,738.22
1190 Penalties and Interest on Taxes	2,950.53	3,303.94
1510 Interest Earnings	6,761.42	6,225.41
3120 State Guaranteed Tax Base Aid	308,600.42	253,563.42
5120 Proceeds from Refunding Bonds	24,464.53	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,153,190.62	872,954.06
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	15,225.78	15,225.80
840 Principal On Debt	750,494.10	740,000.00
850 Interest on Debt	263,334.35	287,296.52
860 Agent Fees/Issuance Costs	2,050.00	600.00
63XX Refunding Bonds Used to Retire Old Issues		
840 Principal On Debt	24,464.53	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,055,568.76	1,043,122.32
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Schedule Of Changes Worksheet

Beginning Fund Balance	463,056.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	872,954.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,043,122.32	(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)	292,888.36	(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	2010 Value	2011 Value
1900 Other Revenue from Local Sources	53,400.00	0.00
6100 Material Prior Period Revenue Adjustments	-276.43	-402.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,123.57	-402.54

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	11,697.88
6XX Supplies and Materials	0.00	6,558.00
7XX Property and Equipment Acquisition	0.00	21,895.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	12,982.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	53,133.40

Schedule Of Changes Worksheet

Beginning Fund Balance	53,558.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-402.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,133.40	(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)	22.40	(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	2010 Value	2011 Value
1510 Interest Earnings	1,307.24	910.27
728 Swingshift Afterschool Program		
1900 Other Revenue from Local Sources	32,874.75	30,586.00
733 Eagle's Nest-United Way Grant		
1900 Other Revenue from Local Sources	36,519.50	40,427.25
1920 Contributions/Donations from Private Sources	5,500.00	9,000.00
733 Subtotal	42,019.50	49,427.25
735 Panther Paws		
1900 Other Revenue from Local Sources	10,408.00	12,393.50
1920 Contributions/Donations from Private Sources	0.00	5,000.00
735 Subtotal	10,408.00	17,393.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86,609.49	98,317.02

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

PRC Program Function Object	2010 Value	2011 Value
728 Swingshift Afterschool Program		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	27,459.36	29,092.97
2XX Personal Services - Employee Benefits	6,417.27	5,925.00
6XX Supplies and Materials	470.57	344.99
728 Subtotal	34,347.20	35,362.96
733 Eagle's Nest-United Way Grant		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	33,503.87	34,229.14
2XX Personal Services - Employee Benefits	5,365.81	5,308.78
6XX Supplies and Materials	48.76	0.00
733 Subtotal	38,918.44	39,537.92
735 Panther Paws		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	15,656.01	23,018.58
2XX Personal Services - Employee Benefits	3,172.43	3,322.73
6XX Supplies and Materials	0.00	212.45



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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	2010 Value	2011 Value
			735 Subtotal	18,828.44	26,553.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				92,094.08	101,454.64

Schedule Of Changes Worksheet

Beginning Fund Balance					72,436.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					98,317.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					101,454.64 (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)					69,299.24 (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	2010 Value	2011 Value
1510 Interest Earnings	222.19	113.01
1910 Rentals	5,945.50	1,962.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,167.69	2,075.01

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

PRC Program Function Object	2010 Value	2011 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	5,354.54	3,421.20
2XX Personal Services - Employee Benefits	44.97	157.15
4XX Purchased Property Services	1,309.05	1,633.04
5XX Other Purchased Services	215.79	0.00
6XX Supplies and Materials	3,988.64	381.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,912.99	5,592.72

Schedule Of Changes Worksheet

Beginning Fund Balance	10,798.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,075.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,592.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,280.56	(5)



Trustees' Financial Summary

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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	2010 Value	2011 Value
1510 Interest Earnings	159.73	132.81
1900 Other Revenue from Local Sources	0.00	2,800.00
1920 Contributions/Donations from Private Sources	0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	159.73	7,932.81

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

PRC Program Function Object	2010 Value	2011 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	935.00	0.00
8XX Other Expenditures	441.49	639.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,376.49	639.58

Schedule Of Changes Worksheet

Beginning Fund Balance	9,884.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,932.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	639.58	(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)	17,178.14	(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	2010 Value	2011 Value
1510 Interest Earnings	77.39	68.24
1700 Student Extracurricular Activity Receipts	117,946.48	87,094.88
6100 Material Prior Period Revenue Adjustments	0.75	-5,956.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118,024.62	81,206.32

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	78,334.39	76,077.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	78,334.39	76,077.45

Schedule Of Changes Worksheet

Beginning Fund Balance	55,264.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81,206.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,077.45	(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)	60,393.75	(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	2010 Value	2011 Value
1510 Interest Earnings	4.11	2.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4.11	2.95

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	254.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.95	(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)	257.58	(5)



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Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	285,699.17	530,584.15
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	170,381.01	54,459.77
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	5,175,968.43	5,041,495.28
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,228.29	35,044.36
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	4,026.05	2,664.51
XX	XXX 26XX 41X	Energy Utility Services	223,834.90	231,236.02
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	7,275.80	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	130,707.17	158,446.64
XX	XXX 4XXX 73X	Major Equipment-New	106,687.84	913.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	780.00	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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	321,079.20
b. Related Services Block Grant Entitlement	107,026.40
c. Total Entitlements Subject to Reversion	428,105.60

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)]	569,380.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,526,140.17
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 FY2013 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	1,107,648.03	0.00	0.00	0.00	
280	1XXX	2XX	154,734.52	0.00	0.00	0.00	
280	1XXX	3XX	568.00	0.00	0.00	0.00	
280	1XXX	4XX	3,550.45	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	10,936.25	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	158,791.73	0.00	0.00	0.00	
280	21XX	2XX	21,136.47	0.00	0.00	0.00	
280	21XX	3XX	3,043.60	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	391.87	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	2,083.63	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	2,606.07	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	52,655.95	0.00	0.00	0.00	
280	24XX	2XX	7,569.62	0.00	0.00	0.00	
280	24XX	3XX	347.50	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	76.48	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			1,526,140.17	0.00	0.00	0.00	1,526,140.17

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 FY11.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	777,983.08	0.00	0.00	0.00	777,983.08
*** Land Improvements	0.00	29,116.50	0.00	0.00	29,116.50
Buildings	17,764,907.50	913.00	315,719.89	0.00	18,081,540.39
Machinery and Equipment	2,991,978.97	0.00	27,495.00	0.00	3,019,473.97
Construction in Progress	97,758.75	10,432.57	0.00	0.00	108,191.32
Totals at Historical Cost	21,632,628.30	40,462.07	343,214.89	0.00	22,016,305.26
Less Accumulated Depreciation For:					
Improvement Accum	0.00	5,803.27	3,639.56	0.00	9,442.83
Building Accum	5,533,676.43	582,269.42	369,656.09	0.00	6,485,601.94
Machinery and Equipment Accum	1,818,331.62	93,547.56	245,828.65	0.00	2,157,707.83
Total Accumulated Depreciation	7,352,008.05	681,620.25	619,124.30	0.00	8,652,752.60
Governmental Activities, Capital Assets, net	14,280,620.25	-641,158.18	-275,909.41	0.00	13,363,552.66

* 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 FY2011	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2011			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Bonds							
10/26/2009	2,730,000.00	0.00	265,000.00	0.00	2,465,000.00	270,000.00	2,195,000.00
01/28/2005	4,905,000.00	0.00	240,000.00	0.00	4,665,000.00	250,000.00	4,415,000.00
10/26/2009	235,000.00	0.00	235,000.00	0.00	0.00	0.00	0.00
Compensated Absences	802,312.75	0.00	591,222.30	0.00	211,090.45	0.00	211,090.45
Special Improvements (SIDs)	25,078.58	0.00	9,364.80	0.00	15,713.78	15,713.78	0.00
Other Post Employment Benefits	410,906.30	0.00	0.00	0.00	410,906.30	0.00	410,906.30
Total Governmental Activity	9,108,297.63	0.00	1,340,587.10	0.00	7,767,710.53	535,713.78	7,231,996.75
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.