



# Trustees' Financial Summary

**FY2010-11**

Submit ID: 0112-82830055

**07 Cascade County**

**0112 Belt Elem**

**Due Dates:**

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

County Supt. transmits to the Office of Public Instruction 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:** Nona Coughlan

**Phone #:** (406) 277-3351

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Scott Meissner

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Jamie Bailey

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY11 did the district employ a certified special education director? No

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

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



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
209	Resource Transfers Dist/Coops	LOCAL		Local
329	Indian Ed for all Progressive Grant	STATE	07-0112-46-10	
360	Gifted and Talented	STATE	0701121309	State
370	Deferred Maintenance & Energy Efficiency	STATE	state	NA
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
420	Title I Improving Basic Programs	FEDERAL	Federal	84.010A
434	21st Century Community Learning	FEDERAL	Federa;	84.287
456	IDEA Part B	FEDERAL	FEDERAL	84.027
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	120,205.47	62,905.82	4,395.98	11,753.38
02	Taxes Receivable - Real and Personal (120-149)	13,804.13	2,111.44	450.64	
03	Taxes Receivable - Protested (150-159)	319,867.90	2,956.92	3,271.05	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	453,877.50	67,974.18	8,117.67	11,753.38
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	453,877.50	67,974.18	8,117.67	11,753.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>	453,877.50	67,974.18	8,117.67	11,753.38
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	453,877.50	67,974.18	8,117.67	11,753.38



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,012.58	90,063.49	47,609.04	9,413.85
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	160.00			626.50
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			961.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,172.58	90,063.49	48,570.04	10,040.35
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,172.58	90,063.49	48,570.04	10,040.35
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,172.58	90,063.49	48,570.04	10,040.35
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,172.58	90,063.49	48,570.04	10,040.35



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,361.04	4,538.84
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,361.04	4,538.84
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			2,361.04	4,538.84
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,361.04	4,538.84
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,361.04	4,538.84



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



# Trustees' Financial Summary

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-3,471.44	1,020.40		-35,820.81
02	Taxes Receivable - Real and Personal (120-149)	696.89			2,658.75
03	Taxes Receivable - Protested (150-159)	3,576.73			20,368.87
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	802.18	1,020.40		-12,793.19
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	802.18	1,020.40		-12,793.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	802.18	1,020.40		-12,793.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	802.18	1,020.40		-12,793.19



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





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## Balance Sheet

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



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

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



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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
1110 District Tax Levy	566,036.35	594,638.20
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	31,252.21
1190 Penalties and Interest on Taxes	2,032.61	2,013.49
1510 Interest Earnings	3,039.77	1,287.75
3110 Direct State Aid	497,758.15	450,510.25
3111 Quality Educator	58,482.45	57,721.95
3113 Indian Education For All	4,365.60	4,324.80
3114 American Indian Achievement Gap	400.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	28,545.25	30,126.46
3120 State Guaranteed Tax Base Aid	62,992.80	71,984.64
3444 State School Block Grant	29,092.43	29,313.53
3445 State Combined Fund School Block Grant	729.33	0.00
3730 HB645 State Special Education Allowable Costs	1,708.29	1,800.74
7800 ARRA - State Fiscal Stabilization Fund	35,090.84	50,834.45
7810 Education Jobs Fund	0.00	42,491.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,290,273.87</b>	<b>1,369,099.75</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	607,480.83	572,494.06
2XX Personal Services - Employee Benefits	135,085.07	132,101.66
3XX Purchased Professional and Technical Services	4,265.61	1,763.00
5XX Other Purchased Services	3,561.00	3,861.63
6XX Supplies and Materials	38,148.78	34,404.31
<b>222X Educational Media Services</b>		
3XX Purchased Professional and Technical Services	495.00	601.66
6XX Supplies and Materials	4,122.73	5,895.11
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	37,004.80	26,871.00
2XX Personal Services - Employee Benefits	76.61	11,583.20
3XX Purchased Professional and Technical Services	25,400.00	23,880.00
4XX Purchased Property Services	22,095.17	5,397.97
5XX Other Purchased Services	2,072.37	1,120.22
6XX Supplies and Materials	5,443.61	3,997.19
810 Dues and Fees	29,283.60	18,450.49
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	49,090.40	45,717.39
2XX Personal Services - Employee Benefits	8,752.31	15,017.45



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>24XX Support Services - School Administration</b>			
			5XX Other Purchased Services	1,333.47	569.00
			6XX Supplies and Materials	9,727.78	10,946.67
			810 Dues and Fees	651.20	612.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	6,942.11	7,183.88
			2XX Personal Services - Employee Benefits	21.75	141.71
			3XX Purchased Professional and Technical Services	895.00	0.00
			5XX Other Purchased Services	6,066.00	6,747.11
			6XX Supplies and Materials	1,781.16	845.64
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	81,829.17	82,030.69
			2XX Personal Services - Employee Benefits	8,394.00	7,149.04
			4XX Purchased Property Services	56,408.29	72,996.18
			5XX Other Purchased Services	12,269.00	11,500.00
			6XX Supplies and Materials	17,004.20	19,106.03
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	37,607.36	37,001.15
			2XX Personal Services - Employee Benefits	7,085.14	7,764.95
			5XX Other Purchased Services	199.98	300.00
			6XX Supplies and Materials	1,127.44	975.05
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	5,255.08	5,234.85
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	18,322.37	22,000.00
			2XX Personal Services - Employee Benefits	74.59	1,918.40
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	35,090.84	50,834.45
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	42,491.28
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	557.33	0.00
			6XX Supplies and Materials	32,373.18	47,690.24





# Trustees' Financial Summary

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

01 - General Fund

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

1,313,394.33

1,339,194.66

### Schedule Of Changes Worksheet

Beginning Fund Balance						423,972.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,369,099.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,339,194.66	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						453,877.50	(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
1110 District Tax Levy	107,238.70	91,150.21
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	103.90
1190 Penalties and Interest on Taxes	358.90	317.72
1510 Interest Earnings	271.84	256.57
2220 County On-Schedule Trans Reimb	19,870.29	22,000.00
3210 State On-Schedule Trans Reimb	19,870.29	22,000.00
3444 State School Block Grant	736.08	741.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>148,346.10</b>	<b>136,570.07</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	15,355.20	17,502.19
2XX Personal Services - Employee Benefits	76.08	47.60
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	10,118.04	8,881.57
2XX Personal Services - Employee Benefits	64.09	26.09
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	32,533.98	37,926.56
2XX Personal Services - Employee Benefits	4,678.44	3,932.00
4XX Purchased Property Services	35,036.90	35,534.22
5XX Other Purchased Services	5,959.20	8,261.11
6XX Supplies and Materials	21,759.27	39,738.08
7XX Property and Equipment Acquisition	0.00	9,095.28
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	25,503.32	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>151,084.52</b>	<b>160,944.70</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						92,348.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						136,570.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						160,944.70	(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)						67,974.18	(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
1110 District Tax Levy	19,191.25	19,437.12
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	24.76
1190 Penalties and Interest on Taxes	68.84	67.80
1510 Interest Earnings	64.03	33.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19,324.12	19,563.26

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	75,250.00	19,976.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	75,250.00	19,976.07

#### Schedule Of Changes Worksheet

Beginning Fund Balance	8,530.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,563.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,976.07	(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)	8,117.67	(5)



# Trustees' Financial Summary

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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
1611 National School Lunch Program	61,100.00	63,000.00
4550 Federal Child Nutrition	70,406.81	74,407.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	131,506.81	137,407.61

#### 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	60,703.66	66,351.34
2XX Personal Services - Employee Benefits	3,813.45	4,204.64
6XX Supplies and Materials	70,013.04	65,176.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	134,530.15	135,732.46

#### Schedule Of Changes Worksheet

Beginning Fund Balance	10,078.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	137,407.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	135,732.46	(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)	11,753.38	(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
1110 District Tax Levy	0.19	0.14
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.81
1190 Penalties and Interest on Taxes	4.85	0.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5.04	1.08

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	4,171.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,172.58	(5)



# Trustees' Financial Summary

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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	157.80	190.66
2240 County Retirement Distribution	180,000.00	172,901.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	180,157.80	173,091.80

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	111,015.77	101,695.16
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	7,985.86	6,784.29
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	7,195.40	7,911.81
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,583.94	2,841.07
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	11,628.30	11,719.57
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,486.00	4,846.69
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,349.32	5,653.04
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	875.92	2,451.46
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	7,750.48	9,224.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	154,870.99	153,127.17



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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						70,098.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						173,091.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						153,127.17	(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)						90,063.49	(5)





# Trustees' Financial Summary

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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
<b>329 Indian Ed for all Progressive Grant</b>	
3290 State - Other State Grants	2,764.00
<b>360 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,746.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	3,027.91
3720 Quality Schools Facility Grant Program	5,000.00
	8,027.91
<b>370 Subtotal</b>	
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,836.00
<b>420 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	97,810.00
4320 Title III, Part A, English Language Acquisition & Language Enhancement	3,861.00
	101,671.00
<b>420 Subtotal</b>	
<b>434 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	50,039.00
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	31,619.00
	209,702.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	

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

PRC Program Function Object	2011 Value
<b>209 Resource Transfers Dist/Coops</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>9999 Undistributed</b>	
892 Material Prior Period Expenditure Adjustments	40,612.24
<b>329 Indian Ed for all Progressive Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,764.00
<b>360 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	495.00
2XX Personal Services - Employee Benefits	94.00
5XX Other Purchased Services	807.00
6XX Supplies and Materials	350.00



# Trustees' Financial Summary

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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
<b>360 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>360 Subtotal</b>	1,746.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>370 Deferred Maintenance &amp; Energy Efficiency Improvements</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	15,994.91
<b>372 Quality Schools Facility Grant Program</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	5,000.00
<b>370 Subtotal</b>	20,994.91
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	9,551.02
2XX Personal Services - Employee Benefits	1,576.52
6XX Supplies and Materials	2,708.46
<b>412 Subtotal</b>	13,836.00
<b>420 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	78,302.37
2XX Personal Services - Employee Benefits	16,431.56
3XX Purchased Professional and Technical Services	1,145.97
6XX Supplies and Materials	5,791.10
<b>420 Subtotal</b>	101,671.00
<b>434 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	34,523.99
2XX Personal Services - Employee Benefits	5,521.98
3XX Purchased Professional and Technical Services	5,912.00
6XX Supplies and Materials	4,542.03
8XX Other Expenditures	500.00
<b>434 Subtotal</b>	51,000.00
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	20,000.00



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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
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	8,244.00
<b>751 ARRA - IDEA Preschool</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,000.00
2XX Personal Services - Employee Benefits	375.00
	31,619.00
<b>750 Subtotal</b>	31,619.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	264,243.15

#### Schedule Of Changes Worksheet

Beginning Fund Balance	103,110.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	209,702.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	264,243.15	(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)	48,570.04	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
209 Resource Transfers Dist/Coops	0.00	40,612.24	-40,612.24
329 Indian Ed for all Progressive Grant	2,764.00	2,764.00	0.00
360 Gifted and Talented	1,746.00	1,746.00	0.00
370 Deferred Maintenance & Energy Efficiency	8,027.91	20,994.91	-12,967.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,836.00	13,836.00	0.00
420 Title I Improving Basic Programs	101,671.00	101,671.00	0.00
434 21st Century Community Learning	50,039.00	51,000.00	-961.00



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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
750 ARRA - IDEA Part B (Trans from Coop)	31,619.00	31,619.00	0.00
<b>Total</b>	<u>209,702.91</u>	<u>264,243.15</u>	<u>-54,540.24</u>



# Trustees' Financial Summary

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

### 17 - Adult Education Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	0.00	0.08
1190 Penalties and Interest on Taxes	7.29	0.00
1510 Interest Earnings	21.26	28.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	28.55	28.52

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	10,011.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28.52	(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)
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)	10,040.35	(5)



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

### 20 - Lease-Rental Fund

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

PRC Revenue	2010 Value	2011 Value
1910 Rentals	300.00	100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	300.00	100.00

#### 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		
6XX Supplies and Materials	664.59	131.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	664.59	131.76

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,392.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	131.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,361.04	(5)



# Trustees' Financial Summary

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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	25.78	12.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	25.78	12.91

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	4,525.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,538.84	(5)



# Trustees' Financial Summary

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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
1110 District Tax Levy	29,473.15	30,053.55
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	35.49
1190 Penalties and Interest on Taxes	105.75	104.31
3281 State Technology Aid	1,354.39	1,354.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	30,933.29	31,547.65

#### 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	31,354.39	33,277.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	31,354.39	33,277.15

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,531.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,547.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,277.15	(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)
	802.18	(5)





# Trustees' Financial Summary

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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
3445 State Combined Fund School Block Grant	0.00	734.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	734.87

#### 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		
6XX Supplies and Materials	0.00	432.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	432.17

#### Schedule Of Changes Worksheet

Beginning Fund Balance	717.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	734.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	432.17	(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)	1,020.40	(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
1110 District Tax Levy	66,666.36	114,329.77
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	128.53
1190 Penalties and Interest on Taxes	1,154.16	385.16
1510 Interest Earnings	53.72	61.70
9710 Residual Equity Transfers In	25,503.32	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	93,377.56	114,905.16

#### 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		
840 Principal On Debt	85,000.00	90,000.00
850 Interest on Debt	27,562.50	24,502.50
860 Agent Fees/Issuance Costs	300.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	112,862.50	114,802.50

#### Schedule Of Changes Worksheet

Beginning Fund Balance	-12,895.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	114,905.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	114,802.50	(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)
	-12,793.19	(5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2010 Value</b>	<b>2011 Value</b>
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	35,821.00	37,001.15
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	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	637,973.00	670,001.30
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	19,893.28	14,971.97
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	42,416.69	51,765.67
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,927.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,927.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,642.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,975.17
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,276.00
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: 75%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	37,001.15	0.00	0.00	0.00	
280	1XXX	2XX	7,764.95	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	300.00	0.00	0.00	0.00	
280	1XXX	6XX	975.05	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	5,234.85	0.00	0.00	0.00	
<b>Totals</b>			51,276.00	0.00	0.00	0.00	51,276.00

*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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	14,400.00	0.00	0.00	0.00	14,400.00
Machinery and Equipment	365,789.00	0.00	0.00	0.00	365,789.00
Totals at Historical Cost	380,189.00	0.00	0.00	0.00	380,189.00
Governmental Activities, Capital Assets, net	380,189.00	0.00	0.00	0.00	380,189.00

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

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

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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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-
<b>Governmental Activities*</b>							
Bonds							
10/27/2005	615,000.00	0.00	90,000.00	0.00	525,000.00	100,000.00	425,000.00
Compensated Absences	49,917.38	0.00	0.00	0.00	49,917.38	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	664,917.38	0.00	90,000.00	0.00	574,917.38	100,000.00	425,000.00

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

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