



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County
0113 Belt H S

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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

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

Certification

Business Manager/Clerk Diane Reishus

Phone #: (406) 277-3351

(Signature)

(Date)

Chair, Board of Trustees Charles Bumgarner

(Signature)

(Date)

County Superintendent Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

PRC	Title	Project Type	Project Number	CFDA #
001	Vo Ed Carl D Perkins-Basic	FEDERAL	0701138103BG	84.048A
002	Vo Ed All Career & Tech Ed Programs	STATE	0169	State
003	telecom	LOCAL		
004	Misc Federal Grant from other State Agency	FEDERAL	S358A022667	unknown

Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	82,488.62	12,941.21	36,945.38	
02	Taxes Receivable - Real and Personal (120-149)	27,355.27	628.81	2,127.53	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	109,843.89	13,570.02	39,072.91	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	27,355.27	628.81	2,127.53	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	27,355.27	628.81	2,127.53	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	82,488.62	12,941.21	36,945.38	
52	TOTAL FUND BALANCE/EQUITY	82,488.62	12,941.21	36,945.38	
53	TOTAL LIABILITIES AND FUND BALANCE	109,843.89	13,570.02	39,072.91	

Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

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)	541.81	96,314.87	7,660.45	2,597.59
02	Taxes Receivable - Real and Personal (120-149)	4.90			471.38
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	546.71	96,314.87	7,660.45	3,068.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4.90			471.38
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4.90			471.38
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	541.81	96,314.87	7,660.45	2,597.59
52	TOTAL FUND BALANCE/EQUITY	541.81	96,314.87	7,660.45	2,597.59
53	TOTAL LIABILITIES AND FUND BALANCE	546.71	96,314.87	7,660.45	3,068.97

Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,737.05		78.53	6,017.37
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,737.05		78.53	6,017.37
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)	9,737.05		78.53	6,017.37
52	TOTAL FUND BALANCE/EQUITY	9,737.05		78.53	6,017.37
53	TOTAL LIABILITIES AND FUND BALANCE	9,737.05		78.53	6,017.37

Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	165.33	2,034.69	-1,177.17	
02	Taxes Receivable - Real and Personal (120-149)			7,243.20	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	165.33	2,034.69	6,066.03	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			7,243.20	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			7,243.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	165.33	2,034.69	-1,177.17	
52	TOTAL FUND BALANCE/EQUITY	165.33	2,034.69	-1,177.17	
53	TOTAL LIABILITIES AND FUND BALANCE	165.33	2,034.69	6,066.03	

Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9.27			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	9.27			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9.27			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	9.27			
53	TOTAL LIABILITIES AND FUND BALANCE	9.27			

Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			32,343.49	
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			32,343.49	
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)				
48	Fund Balance for Budget (961-970)			32,343.49	
52	TOTAL FUND BALANCE/EQUITY			32,343.49	
53	TOTAL LIABILITIES AND FUND BALANCE			32,343.49	



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

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)	42,367.24	81,713.07		
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	42,367.24	81,713.07		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	42,367.24	81,713.07		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	42,367.24	81,713.07		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	42,367.24	81,713.07		

Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)			1,793,769.50	
12	Machinery and Equipment (341 & 342)			235,480.88	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				4,840.20
15	Amounts to be Provided (404-406)				853,045.06
20	TOTAL ASSETS AND OTHER DEBITS			2,029,250.38	857,885.26
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				800,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				57,885.26
35	TOTAL LIABILITIES				857,885.26
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			2,029,250.38	
52	TOTAL FUND BALANCE/EQUITY			2,029,250.38	
53	TOTAL LIABILITIES AND FUND BALANCE			2,029,250.38	857,885.26



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	271,880.96	299,139.38
1130	Tax Title and Property Sales	0.00	4.53
1190	Penalties and Interest on Taxes	3,220.86	1,799.21
1510	Interest Earnings	6,214.98	1,152.31
3110	Direct State Aid	345,942.02	324,829.76
3115	State Spec Ed Allowable Cost Pymt to Districts	17,473.08	16,167.64
3120	State Guaranteed Tax Base Aid	95,468.22	87,328.64
3440	State HB20/SB417 Prop Tax Reimb	4,137.75	3,961.67
3444	State School Block Grant	34,185.58	33,316.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		778,523.45	767,699.63

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	355,635.22	331,845.98
2XX	Personal Services - Employee Benefits	49,561.38	41,790.17
3XX	Purchased Professional and Technical Services	1,436.00	8,428.70
4XX	Purchased Property Services	13,690.17	3,765.76
5XX	Other Purchased Services	1,755.49	2,437.32
6XX	Supplies and Materials	36,174.90	33,142.86
222X	Educational Media Services		
6XX	Supplies and Materials	0.00	8,141.97
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10,467.11	5,012.12
2XX	Personal Services - Employee Benefits	3,095.32	0.00
3XX	Purchased Professional and Technical Services	0.00	5,575.31
4XX	Purchased Property Services	0.00	210.84
5XX	Other Purchased Services	1,465.53	2,240.00
6XX	Supplies and Materials	6,353.23	20,196.85
810	Dues and Fees	4,733.00	2,965.67
8XX	Other Expenditures	21,335.82	10,075.25
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	31,603.40	31,909.63
2XX	Personal Services - Employee Benefits	4,016.16	0.00
5XX	Other Purchased Services	1,071.47	628.62
6XX	Supplies and Materials	7,901.14	9,893.20
810	Dues and Fees	585.00	366.25



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	2,382.97	6,636.72
3XX Purchased Professional and Technical Services	3,278.75	3,100.00
5XX Other Purchased Services	8,331.23	9,263.49
6XX Supplies and Materials	561.87	303.66
810 Dues and Fees	727.50	37.50
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	34,432.15	35,988.37
4XX Purchased Property Services	61,075.08	62,516.96
5XX Other Purchased Services	13,727.50	0.00
6XX Supplies and Materials	10,836.24	36,260.97
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	34,584.30	22,697.19
2XX Personal Services - Employee Benefits	3,918.00	4,171.00
5XX Other Purchased Services	51.75	0.00
6XX Supplies and Materials	681.28	956.06
3XX Undistributed Vocational Education Programs		
1XXX Instruction		
6XX Supplies and Materials	4,933.04	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	48,206.29	54,009.38
5XX Other Purchased Services	366.97	225.32
6XX Supplies and Materials	13,440.16	14,993.57
810 Dues and Fees	2,380.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	794,795.42	769,786.69



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					84,575.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					767,699.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					769,786.69	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					82,488.62	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	29,932.91	819.09
1190	Penalties and Interest on Taxes	353.37	67.12
1510	Interest Earnings	894.21	416.19
2220	County On-Schedule Trans Reimb	20,209.64	9,229.57
3210	State On-Schedule Trans Reimb	20,209.64	19,160.03
3440	State HB20/SB417 Prop Tax Reimb	456.13	0.00
3444	State School Block Grant	3,390.14	3,303.95

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

75,446.04 32,995.95

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	7,302.60	10,627.81
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,707.39	4,473.83
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	22,638.12	22,777.28
4XX	Purchased Property Services	8,241.82	14,412.83
5XX	Other Purchased Services	2,216.79	2,243.01
6XX	Supplies and Materials	5,701.67	7,601.46

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

48,808.39 62,136.22



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					42,081.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,995.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					62,136.22	(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)					12,941.21	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	25,719.42	23,935.74
1130	Tax Title and Property Sales	0.00	0.36
1190	Penalties and Interest on Taxes	275.81	141.71
1510	Interest Earnings	383.84	251.82
3440	State HB20/SB417 Prop Tax Reimb	405.58	315.99
3444	State School Block Grant	618.05	602.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>27,402.70</u>	<u>25,247.96</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	29,535.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>29,535.50</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		11,697.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		25,247.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		36,945.38	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	0.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.01

Schedule of Changes Worksheet

Beginning Fund Balance	541.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.01	(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)	541.81	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3,668.66	1,306.92
2240 County Retirement Distribution	99,566.40	78,899.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103,235.06	80,206.81

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	56,631.44	49,949.98
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	3,221.15
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,058.26	2,944.60
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,224.55	3,954.48
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	735.52	1,822.25
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,774.76	5,494.94
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,592.32	2,729.65
279 Federal Individuals with Disabilities Education Act (IDEA)		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,440.78	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,541.10
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	6,110.93	6,833.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82,568.56	80,492.05



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					96,600.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80,206.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,492.05	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					96,314.87	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,756.00
002 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	2,672.00
003 telecom	
1900 Other Revenue from Local Sources	879.58
004 Misc Federal Grant from other State Agency	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,430.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,737.58

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

PRC Program Function Object	2003 Value
001 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	5,755.08
002 Vo Ed All Career & Tech Ed Programs	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
1XX Personal Services - Salaries	714.00
6XX Supplies and Materials	530.00
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
1XX Personal Services - Salaries	714.00
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
1XX Personal Services - Salaries	714.00
002 Subtotal	2,672.00
003 telecom	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	10,636.75



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
004 Misc Federal Grant from other State Agency	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	14,430.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 33,493.83

Schedule of Changes Worksheet

Beginning Fund Balance	17,416.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,737.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,493.83	(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)	7,660.45	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Vo Ed Carl D Perkins-Basic	5,756.00	5755.08	.92
002 Vo Ed All Career & Tech Ed Programs	2,672.00	2672.00	.00
003 telecom	879.58	10636.75	-9757.17
004 Misc Federal Grant from other State Agency	14,430.00	14430.00	.00
Total	23,737.58	33,493.83	-9,756.25



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	5,512.71	5,314.42
1130	Tax Title and Property Sales	0.00	0.08
1190	Penalties and Interest on Taxes	62.78	32.78
1510	Interest Earnings	20.66	4.63
3440	State HB20/SB417 Prop Tax Reimb	85.16	70.16
3444	State School Block Grant	472.19	460.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,153.50</u>	<u>5,882.26</u>

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

PRC Program Function Object		2002 Value	2003 Value
170	Distance Learning		
	1XXX Instruction		
	5XX Other Purchased Services	0.00	5,000.00
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	360.00	405.00
	3XX Purchased Professional and Technical Services	5,130.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,490.95</u>	<u>5,405.00</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,120.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,882.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,405.00	(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)						2,597.59	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1982 Summer Session - Driver's Education Fees	3,300.00	2,700.00
3260 State Driver's Education Reimbursement	4,783.11	2,025.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,083.11	4,725.20

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	3,852.00
6XX Supplies and Materials	0.00	600.00
410 Summer School		
1XXX Instruction		
6XX Supplies and Materials	1,541.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,541.86	4,452.00

Schedule of Changes Worksheet

Beginning Fund Balance	9,463.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,725.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,452.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,737.05	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1910 Rentals	1,200.00	1,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,200.00	1,200.00

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

PRC Program Function Object	2002 Value	2003 Value
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,826.12	991.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,826.12	991.44

Schedule of Changes Worksheet

Beginning Fund Balance	-130.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,200.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	991.44	(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)	78.53	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	157.77	74.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	157.77	74.60

Schedule of Changes Worksheet

Beginning Fund Balance	5,942.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74.60	(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)	6,017.37	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	0.69
3281 State Technology Aid	163.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	163.36	0.69

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,221.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,221.95	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	164.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.69	(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)	165.33	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

29 - Flexibility Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	10.37
3282	State Flexibility Fund Allocation	0.00	2,631.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	2,642.19

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	0.00	607.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	607.50

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,642.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				607.50	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				2,034.69	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	78,023.19	76,808.82
1130	Tax Title and Property Sales	0.00	1.16
1190	Penalties and Interest on Taxes	936.59	498.88
1510	Interest Earnings	1,046.36	287.63
3120	State Guaranteed Tax Base Aid	1,341.27	0.00
3440	State HB20/SB417 Prop Tax Reimb	1,181.43	1,014.02
3444	State School Block Grant	11,056.15	10,775.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>93,584.99</u>	<u>89,385.58</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	45,000.00	50,000.00
	850 Interest on Debt	48,922.50	46,200.00
	860 Agent Fees/Issuance Costs	375.00	387.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>94,297.50</u>	<u>96,587.50</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,024.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					89,385.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					96,587.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-1,177.17	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	244.64	76.06
1900	Other Revenue from Local Sources	1,060.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,304.64	76.06

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	5,718.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,718.00

Schedule of Changes Worksheet

Beginning Fund Balance		5,651.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		76.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,718.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			9.27 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	84,759.98	102,238.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84,759.98	102,238.10

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	92,315.99	87,466.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	92,315.99	87,466.35

Schedule of Changes Worksheet

Beginning Fund Balance	17,571.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,238.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	87,466.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,343.49	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	18,623.13	36,659.21
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

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,973.06
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	11,973.06

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,990.69
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,241.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	27,824.25
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	22,697.19	0.00	0.00	0.00	
280	1XXX	2XX	4,171.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	956.06	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			27,824.25	0.00	0.00	0.00	27,824.25



Trustees' Financial Summary

FY2002-03

Submit ID: 0113-724710650000

07 Cascade County

0113 Belt H S

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 FY03.*