



Trustees' Financial Summary

FY2005-06

Submit ID: 0112-74995361

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 not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

Certification

Business Manager/Clerk Nona Coughlan

Phone #: (406) 277-3351

(Signature)

(Date)

Chair, Board of Trustees Scott Meissner

(Signature)

(Date)

County Superintendent Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY06 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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PRC	Title	Project Type	Project Number	CFDA #
190	Local sources	LOCAL		
192	Contributions and Donations	LOCAL		
329	Tobacco Grant	STATE	0701123206	
360	Gifted and Talented	STATE	0701121306	State
363	One time energy grant	STATE	state	
412	REAP	FEDERAL	S358A052667	Federal
420	Title I Accountability	FEDERAL	0701123106	84.348A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0701121406	84.367
431	Title II, Part D, Ed Technology	FEDERAL	0701126006	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701121606	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	0701123906	84.298
456	IDEA-B (Trans from Coop)	FEDERAL	Local	84.027A
458	We Teach All	STATE	07 10112 78 04	



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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)	56,610.62	-4,274.10	21,460.72	-15,012.47
02	Taxes Receivable - Real and Personal (120-149)	27,388.54	994.33	1,622.08	
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	83,999.16	-3,279.77	23,082.80	-15,012.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	27,388.54	994.33	1,622.08	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	27,388.54	994.33	1,622.08	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	56,610.62	-4,274.10	21,460.72	-15,012.47
52	TOTAL FUND BALANCE/EQUITY	56,610.62	-4,274.10	21,460.72	-15,012.47
53	TOTAL LIABILITIES AND FUND BALANCE	83,999.16	-3,279.77	23,082.80	-15,012.47



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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)	1,800.16	69,745.44	3,922.77	9,109.11
02	Taxes Receivable - Real and Personal (120-149)				102.69
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	1,800.16	69,745.44	3,922.77	9,211.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				102.69
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				102.69
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,800.16	69,745.44	3,922.77	9,109.11
52	TOTAL FUND BALANCE/EQUITY	1,800.16	69,745.44	3,922.77	9,109.11
53	TOTAL LIABILITIES AND FUND BALANCE	1,800.16	69,745.44	3,922.77	9,211.80



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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)			1,800.00	763.08
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			1,800.00	763.08
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)			1,800.00	763.08
52	TOTAL FUND BALANCE/EQUITY			1,800.00	763.08
53	TOTAL LIABILITIES AND FUND BALANCE			1,800.00	763.08



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,952.44	4.75		-8,127.95
02	Taxes Receivable - Real and Personal (120-149)	1,400.92			6,944.82
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	11,353.36	4.75		-1,183.13
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,400.92			6,944.82
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,400.92			6,944.82
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)	9,952.44	4.75		-8,127.95
52	TOTAL FUND BALANCE/EQUITY	9,952.44	4.75		-8,127.95
53	TOTAL LIABILITIES AND FUND BALANCE	11,353.36	4.75		-1,183.13



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



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ASSETS, LIABILITIES, AND FUND BALANCE		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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		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)				
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)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,439.46	7,978.92		
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	1,439.46	7,978.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,439.46	7,978.92		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	1,439.46	7,978.92		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,439.46	7,978.92		



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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				



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



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	462,651.58	477,847.33
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,551.65	102,296.39
1130	Tax Title and Property Sales	19.67	0.00
1190	Penalties and Interest on Taxes	1,928.55	2,070.90
1510	Interest Earnings	1,565.37	2,442.91
1900	Other Revenue from Local Sources	0.00	180.90
3110	Direct State Aid	437,989.45	475,284.34
3115	State Spec Ed Allowable Cost Pymt to Districts	26,707.90	28,296.84
3440	State HB20/SB417 Prop Tax Reimb	3,012.40	972.43
3444	State School Block Grant	28,011.68	28,224.57
3445	State Combined Fund School Block Grant	702.23	707.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		965,140.48	1,118,324.18

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	549,786.56	674,589.64
2XX	Personal Services - Employee Benefits	73,905.76	51,716.33
3XX	Purchased Professional and Technical Services	3,838.96	4,290.33
5XX	Other Purchased Services	4,854.78	3,301.95
6XX	Supplies and Materials	23,084.46	39,661.21
222X	Educational Media Services		
3XX	Purchased Professional and Technical Services	621.90	999.00
6XX	Supplies and Materials	6,384.99	6,904.29
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	14,058.28	28,631.62
2XX	Personal Services - Employee Benefits	73.49	224.08
3XX	Purchased Professional and Technical Services	28,932.67	24,260.47
4XX	Purchased Property Services	8,111.34	5,381.11
5XX	Other Purchased Services	1,893.84	1,980.71
6XX	Supplies and Materials	6,608.50	3,977.04
8XX	Other Expenditures	22,201.88	2,195.37
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	38,806.27	36,264.03
2XX	Personal Services - Employee Benefits	192.95	296.34
5XX	Other Purchased Services	1,073.72	1,106.75
6XX	Supplies and Materials	9,974.56	7,767.27
8XX	Other Expenditures	465.00	517.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	4,251.91	7,681.37
		2XX	Personal Services - Employee Benefits	21.39	57.69
		3XX	Purchased Professional and Technical Services	62.04	1,711.68
		5XX	Other Purchased Services	11,904.53	4,308.90
		6XX	Supplies and Materials	1,489.14	1,159.28
		8XX	Other Expenditures	60.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	36,264.65	43,599.89
		2XX	Personal Services - Employee Benefits	2,175.21	3,874.74
		4XX	Purchased Property Services	49,729.50	63,286.69
		5XX	Other Purchased Services	50.12	11,505.59
		6XX	Supplies and Materials	18,098.09	16,185.23
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	39,109.44	31,482.96
		2XX	Personal Services - Employee Benefits	194.99	2,522.10
		5XX	Other Purchased Services	0.00	149.67
		6XX	Supplies and Materials	1,474.16	1,941.24
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,505.94	4,717.81
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	11,781.50	10,761.94
		2XX	Personal Services - Employee Benefits	60.08	111.93
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	0.00	19,861.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>976,102.60</u>	<u>1,118,985.15</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance	57,271.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,118,324.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,118,985.15	(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)	56,610.62	(5)



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0112 Belt Elem

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	17,431.20	17,362.52
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	96.01	3,847.16
1130	Tax Title and Property Sales	0.74	0.00
1190	Penalties and Interest on Taxes	73.38	75.55
1510	Interest Earnings	53.36	28.62
2220	County On-Schedule Trans Reimb	26,876.89	25,747.30
3210	State On-Schedule Trans Reimb	26,876.89	25,747.30
3440	State HB20/SB417 Prop Tax Reimb	113.31	35.28
3444	State School Block Grant	708.73	714.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>72,230.51</u>	<u>73,557.85</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	12,108.77	12,986.24
2XX	Personal Services - Employee Benefits	0.00	94.94
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,704.42	8,932.32
2XX	Personal Services - Employee Benefits	0.00	79.21
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	29,789.63	32,530.63
2XX	Personal Services - Employee Benefits	1,664.33	3,023.55
4XX	Purchased Property Services	14,188.17	10,491.24
5XX	Other Purchased Services	2,807.51	2,292.07
6XX	Supplies and Materials	11,259.63	12,799.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>75,522.46</u>	<u>83,229.45</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,397.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,557.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					83,229.45	(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)					-4,274.10	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	22,864.98	19,988.18
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	126.98	5,088.96
1130 Tax Title and Property Sales	0.98	0.00
1190 Penalties and Interest on Taxes	89.29	91.13
1510 Interest Earnings	411.23	733.88
3440 State HB20/SB417 Prop Tax Reimb	149.91	40.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,643.37	25,942.60

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	41,648.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	41,648.23

Schedule of Changes Worksheet

Beginning Fund Balance	37,166.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,942.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,648.23	(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)	21,460.72	(5)



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12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1611 National School Lunch Program	48,257.13	49,241.44
4550 Federal Child Nutrition	50,711.20	51,146.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	98,968.33	100,387.99

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	48,685.52	54,797.72
2XX Personal Services - Employee Benefits	2,954.56	4,957.28
4XX Purchased Property Services	317.55	0.00
5XX Other Purchased Services	565.24	250.50
6XX Supplies and Materials	57,054.47	41,128.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	109,577.34	101,133.64

Schedule of Changes Worksheet

Beginning Fund Balance	-14,266.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,387.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,133.64	(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)	-15,012.47	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	1,224.98	35.76
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6.91	278.15
1130 Tax Title and Property Sales	0.05	0.00
1190 Penalties and Interest on Taxes	3.96	4.74
3440 State HB20/SB417 Prop Tax Reimb	8.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,244.07	318.65

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	395.00	806.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	395.00	806.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,287.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	318.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	806.00	(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)	1,800.16	(5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,404.25	176.30
2240 County Retirement Distribution	122,991.65	133,672.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	124,395.90	133,848.84

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	82,481.24	100,726.10
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	58.01	281.48
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,808.08	918.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,998.00	5,110.81
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,875.98	5,387.60
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,152.82	2,012.09
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,954.42	6,045.02
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,387.20	20,595.90
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,726.16	4,615.91
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,135.23	823.30
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	6,137.71	6,826.59

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	118,714.85	153,342.80
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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					89,239.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					133,848.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					153,342.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					69,745.44	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
360 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
363 One time energy grant	
3630 OTO State Energy Cost Relief & Transportation	2,820.70
412 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,124.00
420 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	63,794.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	25,779.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,949.00
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,860.00
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,727.00
456 IDEA-B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	17,070.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	139,229.02

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

PRC Program Function Object	2006 Value
360 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	2,105.00
412 REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	21,124.00
420 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	51,591.38



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4,106.33
6XX Supplies and Materials	8,096.29
	8,096.29
420 Subtotal	8,096.29
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	22,625.22
2XX Personal Services - Employee Benefits	2,716.45
6XX Supplies and Materials	263.56
	25,605.23
430 Subtotal	25,605.23
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,396.85
6XX Supplies and Materials	552.15
	1,949.00
431 Subtotal	1,949.00
433 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	2,471.14
	2,471.14
433 Subtotal	2,471.14
435 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	179.30
3XX Purchased Professional and Technical Services	1,547.70
	1,727.00
435 Subtotal	1,727.00
456 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	14,416.49
	14,416.49
456 Subtotal	14,416.49



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,653.51
456 Subtotal	17,070.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 135,845.37

Schedule of Changes Worksheet

Beginning Fund Balance	539.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	139,229.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	135,845.37	(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		
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	3,922.77	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
360 Gifted and Talented	2,105.00	2,105.00	0.00
363 One time energy grant	2,820.70	0.00	2,820.70
412 REAP	21,124.00	21,124.00	0.00
420 Title I Accountability	63,794.00	63,794.00	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	25,779.00	25,605.23	173.77
431 Title II, Part D, Ed Technology	1,949.00	1,949.00	0.00
433 Title IV, Part A, Safe & Drug-Free	2,860.00	2,471.14	388.86
435 Title V, Part A, Innovative Programs	1,727.00	1,727.00	0.00
456 IDEA-B (Trans from Coop)	17,070.32	17,070.00	0.32
Total	139,229.02	135,845.37	3,383.65



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17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	4,908.48	1,888.90
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	27.08	1,082.88
1130 Tax Title and Property Sales	0.21	0.00
1190 Penalties and Interest on Taxes	20.56	12.09
1510 Interest Earnings	49.56	252.13
3440 State HB20/SB417 Prop Tax Reimb	31.93	3.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,037.82	3,239.65

Schedule of Changes Worksheet

Beginning Fund Balance	5,869.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,239.65	(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)	9,109.11	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1910 Rentals	600.00	1,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	600.00	1,200.00

Schedule of Changes Worksheet

Beginning Fund Balance	600.00	(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	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)	1,800.00	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	78.92	67.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78.92	67.36

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	3,928.25
2XX Personal Services - Employee Benefits	0.00	24.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,952.37

Schedule of Changes Worksheet

Beginning Fund Balance	4,648.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,952.37	(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)
	763.08	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	23,969.89	24,464.26
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	135.23	5,419.29
1130	Tax Title and Property Sales	1.04	0.00
1190	Penalties and Interest on Taxes	57.54	106.88
3281	State Technology Aid	4,164.50	6,518.48
3440	State HB20/SB417 Prop Tax Reimb	159.63	49.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>28,487.83</u>	<u>36,558.65</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	29,740.15	27,737.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>29,740.15</u>	<u>27,737.59</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,131.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				36,558.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				27,737.59	(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)				9,952.44	(5)



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29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance	4.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4.75	(5)



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50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	143,531.98	192,532.45
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	790.58	860.00
1130	Tax Title and Property Sales	6.09	0.00
1190	Penalties and Interest on Taxes	605.65	821.34
1510	Interest Earnings	432.67	420.00
3440	State HB20/SB417 Prop Tax Reimb	933.25	924.50

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

146,300.22 195,558.29

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
840	Principal On Debt	90,000.00	116,000.00
850	Interest on Debt	62,452.50	59,143.33
860	Agent Fees/Issuance Costs	387.50	387.50

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

152,840.00 175,530.83

Schedule of Changes Worksheet

Beginning Fund Balance					-28,155.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					195,558.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					175,530.83	(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)					-8,127.95	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	27,833.04	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	17,070.00
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	XXX 1XXX	112 Certified Teacher Staff Salaries	525,000.00	650,617.61
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	33,461.09	43,836.68
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	395.00	806.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	28,296.84
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	28,296.84

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,430.92
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	40,747.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	40,813.78
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	31,482.96	0.00	0.00	0.00	
280	1XXX	2XX	2,522.10	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	149.67	0.00	0.00	0.00	
280	1XXX	6XX	1,941.24	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	4,717.81	0.00	0.00	0.00	
Totals			40,813.78	0.00	0.00	0.00	40,813.78



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
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.



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	(a) Beginning Balance (7/1/2005)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2006) [a + b - c - d]	(f) Current Portion Due FY2007	(h) Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
7/1/1988 Issue	80,000.00	0.00	25,000.00	0.00	55,000.00	25,000.00	30,000.00
8/12/1996 Issue	980,000.00	0.00	65,000.00	915,000.00	0.00	0.00	0.00
10/27/2005 Issue	0.00	1,035,000.00	85,000.00	0.00	950,000.00	80,000.00	870,000.00
Compensated	4,569.17	0.00	0.00	0.00	4,569.17	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,064,569.17	1,035,000.00	175,000.00	915,000.00	1,009,569.17	105,000.00	900,000.00

* 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.