



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

### 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.**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

PRC	Title	Project Type	Project Number	CFDA #
100	PRIOR YEAR BALANCE	LOCAL		
350	ABE (Adult Basic Ed)	FEDERAL	0701134006	84.002
363	ONE TIME ENERGY	STATE	STATE	
390	Vo Ed Agriculture	STATE	0169	State
412	REAP	FEDERAL	S358A042667	84.358A
451	CARL PERKINS	FEDERAL	0701138106	84.048A
571	IDEA Part B	FEDERAL	456	84.027



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	101,843.20	1,914.31	39,617.49	
02	Taxes Receivable - Real and Personal (120-149)	21,343.91	875.21	1,770.03	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>123,187.11</b>	<b>2,789.52</b>	<b>41,387.52</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,343.91	875.21	1,770.03	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>21,343.91</b>	<b>875.21</b>	<b>1,770.03</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	101,843.20	1,914.31	39,617.49	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>101,843.20</b>	<b>1,914.31</b>	<b>39,617.49</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>123,187.11</b>	<b>2,789.52</b>	<b>41,387.52</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	541.81	80,102.35	23,968.43	8,901.94
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>541.81</b>	<b>80,102.35</b>	<b>23,968.43</b>	<b>8,901.94</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	541.81	80,102.35	23,968.43	8,901.94
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>541.81</b>	<b>80,102.35</b>	<b>23,968.43</b>	<b>8,901.94</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>541.81</b>	<b>80,102.35</b>	<b>23,968.43</b>	<b>8,901.94</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,994.25		750.68	947.65
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)	3,088.22			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>9,082.47</b>		<b>750.68</b>	<b>947.65</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,082.47		750.68	947.65
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,082.47</b>		<b>750.68</b>	<b>947.65</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>9,082.47</b>		<b>750.68</b>	<b>947.65</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,359.11	2,035.34		8,739.85
02	Taxes Receivable - Real and Personal (120-149)				6,580.87
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>5,359.11</b>	<b>2,035.34</b>		<b>15,320.72</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				6,580.87
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>6,580.87</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	5,359.11	2,035.34		8,739.85
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>5,359.11</b>	<b>2,035.34</b>		<b>8,739.85</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>5,359.11</b>	<b>2,035.34</b>		<b>15,320.72</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9.27			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9.27			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9.27			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9.27			



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			15,171.70	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			15,171.70	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			15,171.70	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			15,171.70	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,666.92	15,298.39		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>8,666.92</b>	<b>15,298.39</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	8,666.92	15,298.39		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>8,666.92</b>	<b>15,298.39</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>8,666.92</b>	<b>15,298.39</b>		



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	305,868.04	298,612.45
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,265.82	32.42
1130 Tax Title and Property Sales	17.46	0.00
1190 Penalties and Interest on Taxes	1,661.08	1,708.44
1510 Interest Earnings	1,893.94	3,537.25
1900 Other Revenue from Local Sources	0.00	300.00
3110 Direct State Aid	361,380.95	364,034.34
3115 State Spec Ed Allowable Cost Pymt to Districts	16,429.36	17,443.67
3120 State Guaranteed Tax Base Aid	105,308.91	117,531.20
3440 State HB20/SB417 Prop Tax Reimb	2,497.71	822.26
3444 State School Block Grant	34,266.00	34,526.42
3445 State Combined Fund School Block Grant	1,092.80	1,101.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>832,682.07</b>	<b>839,649.56</b>

### 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	338,102.83	339,612.98
2XX Personal Services - Employee Benefits	67,509.25	29,964.02
3XX Purchased Professional and Technical Services	209.96	939.77
5XX Other Purchased Services	5,253.08	10,832.45
6XX Supplies and Materials	29,086.04	41,607.93
221X Improvement of Instruction Services		
6XX Supplies and Materials	4,011.42	0.00
222X Educational Media Services		
4XX Purchased Property Services	0.00	13.89
6XX Supplies and Materials	0.00	3,263.02
23XX Support Services - General Administration		
1XX Personal Services - Salaries	22,091.60	22,654.79
2XX Personal Services - Employee Benefits	107.83	147.56
3XX Purchased Professional and Technical Services	31,978.99	30,488.11
4XX Purchased Property Services	9,230.89	4,170.36
5XX Other Purchased Services	3,499.62	4,797.93
6XX Supplies and Materials	2,935.80	2,896.29
810 Dues and Fees	0.00	4,133.38
8XX Other Expenditures	19,791.54	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	38,759.90	46,394.78



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 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				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	192.71	359.95
		5XX	Other Purchased Services	946.84	1,256.61
		6XX	Supplies and Materials	9,364.17	8,018.00
		810	Dues and Fees	0.00	1,006.00
		8XX	Other Expenditures	976.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	12,450.79	8,639.63
		2XX	Personal Services - Employee Benefits	59.53	51.84
		3XX	Purchased Professional and Technical Services	62.03	411.68
		5XX	Other Purchased Services	11,676.62	5,476.04
		6XX	Supplies and Materials	1,314.26	1,422.05
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	43,174.99	43,435.30
		2XX	Personal Services - Employee Benefits	2,596.58	3,959.98
		4XX	Purchased Property Services	49,479.60	76,929.78
		5XX	Other Purchased Services	50.38	11,505.59
		6XX	Supplies and Materials	16,496.65	20,370.69
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	26,112.96	25,666.24
		2XX	Personal Services - Employee Benefits	4,630.13	3,200.78
		5XX	Other Purchased Services	0.00	88.33
		6XX	Supplies and Materials	1,689.18	1,615.08
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	4,189.70
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	53,871.25	63,311.40
		2XX	Personal Services - Employee Benefits	1,215.46	982.06
		5XX	Other Purchased Services	2,869.86	989.83
		6XX	Supplies and Materials	16,405.90	3,565.91
		810	Dues and Fees	0.00	3,000.00
		8XX	Other Expenditures	5,325.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>833,529.64</u>	<u>831,369.73</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						93,563.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						839,649.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						831,369.73	(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)						101,843.20	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	8,812.41	12,049.92
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	63.35	0.89
1130	Tax Title and Property Sales	0.49	0.00
1190	Penalties and Interest on Taxes	58.04	113.19
1510	Interest Earnings	168.12	228.46
2220	County On-Schedule Trans Reimb	26,623.14	25,747.30
3210	State On-Schedule Trans Reimb	26,623.14	25,747.30
3440	State HB20/SB417 Prop Tax Reimb	69.80	33.72
3444	State School Block Grant	1,699.06	1,711.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>64,117.55</u>	<u>65,632.75</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	12,050.04	12,986.24
2XX	Personal Services - Employee Benefits	58.73	94.94
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	0.00	76.15
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,467.90	10,567.66
2XX	Personal Services - Employee Benefits	17.40	0.00
26XX	Operation and Maintenance of Plant Services		
5XX	Other Purchased Services	0.00	3,690.76
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	23,805.58	27,064.89
2XX	Personal Services - Employee Benefits	1,445.48	2,382.61
4XX	Purchased Property Services	13,954.34	9,896.26
5XX	Other Purchased Services	2,487.79	0.00
6XX	Supplies and Materials	11,155.27	12,423.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>68,442.53</u>	<u>79,183.22</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						15,464.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,632.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						79,183.22	(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)						1,914.31	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	27,412.50	24,846.72
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	204.78	2.92
1130	Tax Title and Property Sales	1.58	0.00
1190	Penalties and Interest on Taxes	139.65	145.60
1510	Interest Earnings	611.18	1,930.69
3440	State HB20/SB417 Prop Tax Reimb	225.78	68.19

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		28,595.47	26,994.12
--	--	-----------	-----------

### 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

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	41,648.23
--	--	------	-----------

## Schedule of Changes Worksheet

Beginning Fund Balance		54,271.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26,994.12	(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)		39,617.49	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 13 - Tuition Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						541.81	(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)						541.81	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,747.49	3,329.30
2240 County Retirement Distribution	75,690.88	88,161.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	77,438.37	91,490.93

### 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	50,859.15	53,410.42
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,193.17	5,073.96
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,946.09	7,077.61
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,335.56	2,931.32
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,511.18	6,052.95
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,929.42	20,176.90
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,853.44	2,939.32
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,625.88	5,667.73
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,255.23	6,896.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	86,509.12	110,226.95



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						98,838.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						91,490.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						110,226.95	(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)						80,102.35	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>350 ABE (Adult Basic Ed)</b>	
4290 Title I, Part G, Advanced Placement	7,492.00
<b>363 ONE TIME ENERGY</b>	
3630 OTO State Energy Cost Relief & Transportation	1,423.78
<b>390 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,714.00
<b>412 REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	851.40
<b>451 CARL PERKINS</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,462.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17,943.18

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

PRC Program Function Object	2006 Value
<b>350 ABE (Adult Basic Ed)</b>	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
6XX Supplies and Materials	7,492.00
<b>390 Vo Ed Agriculture</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	2,709.98
<b>412 REAP</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	851.40
<b>451 CARL PERKINS</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	5,462.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      16,515.38



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						22,540.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,943.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,515.38	(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)						23,968.43	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
350 ABE (Adult Basic Ed)	7,492.00	7,492.00	0.00
363 ONE TIME ENERGY	1,423.78	0.00	1,423.78
390 Vo Ed Agriculture	2,714.00	2,709.98	4.02
412 REAP	851.40	851.40	0.00
451 CARL PERKINS	5,462.00	5,462.00	0.00
<b>Total</b>	<u>17,943.18</u>	<u>16,515.38</u>	<u>1,427.80</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	4,995.86	181.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	36.92	0.72
1130 Tax Title and Property Sales	0.28	0.00
1190 Penalties and Interest on Taxes	27.66	8.58
1510 Interest Earnings	101.59	370.65
3440 State HB20/SB417 Prop Tax Reimb	40.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>5,203.02</u>	<u>560.95</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				8,340.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				560.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				8,901.94	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1982	Summer Session - Driver's Education Fees	2,600.00	4,300.00
3260	State Driver's Education Reimbursement	5,610.22	2,638.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		8,210.22	6,938.22

### 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	4,320.00	4,770.00
	4XX Purchased Property Services	579.52	28.90
	6XX Supplies and Materials	685.20	1,287.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		5,584.72	6,086.15

## Schedule of Changes Worksheet

Beginning Fund Balance				8,230.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,938.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,086.15	(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)				9,082.47	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 20 - Lease-Rental Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						750.68	(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)						750.68	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	77.16	97.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	77.16	97.74

### 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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	3,952.37

## Schedule of Changes Worksheet

Beginning Fund Balance	4,802.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97.74	(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)
	947.65	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	3,391.22	4,942.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,391.22	4,942.34

### 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	764.55	4,153.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	764.55	4,153.61

## Schedule of Changes Worksheet

Beginning Fund Balance	4,570.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,942.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,153.61	(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)	5,359.11	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 29 - Flexibility Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						2,035.34	(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)						2,035.34	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	90,792.35	119,915.76
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	671.82	9.61
1130	Tax Title and Property Sales	5.18	0.00
1190	Penalties and Interest on Taxes	497.05	520.65
1510	Interest Earnings	514.22	1,491.62
3120	State Guaranteed Tax Base Aid	4,039.77	8,849.37
3440	State HB20/SB417 Prop Tax Reimb	740.58	253.52

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

97,260.97	131,040.53
-----------	------------

### 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	50,000.00	92,000.00
850 Interest on Debt	41,690.00	14,650.95
860 Agent Fees/Issuance Costs	387.50	21,977.88

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

92,077.50	128,628.83
-----------	------------

## Schedule of Changes Worksheet

Beginning Fund Balance					6,328.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					131,040.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					128,628.83	(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)					8,739.85	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

60 - Building Fund

## Schedule of Changes Worksheet

Beginning Fund Balance	9.27	(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		
Ending Fund Balance (1 + 2 - 3 + 4)	9.27	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	0.00	97,152.89
1XXX Revenues from Student Activities	106,759.61	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	106,759.61	97,152.89

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	107,967.66	100,488.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	107,967.66	100,488.67

## Schedule of Changes Worksheet

Beginning Fund Balance	18,507.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97,152.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	100,488.67	(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)	15,171.70	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

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	26,112.96	25,666.24
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	330,000.00	339,612.98
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	33,383.62	0.00
XX	XXX 26XX	41X Energy Utility Services	30,000.00	76,929.78
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

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,287.13
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,287.13

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,761.69
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,573.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,570.43
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%**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	25,666.24	0.00	0.00	0.00	
280	1XXX	2XX	3,200.78	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	88.33	0.00	0.00	0.00	
280	1XXX	6XX	1,615.08	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	
<b>Totals</b>			30,570.43	0.00	0.00	0.00	30,570.43



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

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 FY06.*



# Trustees' Financial Summary

FY2005-06

Submit ID: 0113-97093534

07 Cascade County

**\*\* Recalculated \*\***

0113 Belt H S

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
7/1/1988 Issue	45,000.00	0.00	15,000.00	0.00	30,000.00	15,000.00	15,000.00
8/12/1996 Issue	655,000.00	0.00	45,000.00	610,000.00	0.00	0.00	0.00
10/27/2005 Issue	0.00	685,000.00	60,000.00	0.00	625,000.00	50,000.00	575,000.00
Total Governmental Activity							
Long-Term Liabilities	700,000.00	685,000.00	120,000.00	610,000.00	655,000.00	65,000.00	590,000.00

\* 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.