



Trustees' Financial Summary

FY2005-06

Submit ID: 0368-88772554

**16 Gallatin County
0368 Belgrade Elem**

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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 Susan Lang

Phone #: (406) 388-6951

(Signature)

(Date)

Chair, Board of Trustees Patrick Hensleigh

(Signature)

(Date)

County Superintendent Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY06 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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PRC	Title	Project Type	Project Number	CFDA #
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1603681406	84.367
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	1603681606	84.186A
275	Gifted and Talented	STATE	1603681305	State
276	Gifted and Talented	STATE	1603681305	State
315	Title I Accountability	FEDERAL	1603683105	84.348A
316	Title I Accountability	FEDERAL	1603683106	84.348A
363	State OTO Energy Cost Relief and Transportation	STATE	3630	State
395	Title V Part A	FEDERAL	1303683905	84.298
396	Title V Part A	FEDERAL	1303683906	84.298
476	Tobacco Prevention grant	STATE	1603689806	
605	Title II, Part D, Ed Technology	FEDERAL	1603686005	84.318
606	Title II, Part D, Ed Technology	FEDERAL	1603686006	84.318
728	Swingshift Afterschool Program	LOCAL		
733	Eagle's Nest-United Way Grant	LOCAL		
745	Medicaid Reimbursement	LOCAL		
776	IDEA Part B	FEDERAL	1603687706	84.027
796	IDEA Preschool	FEDERAL	1603687906	84.173A
800	Prior period adjustment	LOCAL		
810	Adjustment to Balance	LOCAL	FY2005	



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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)	1,424,082.07	140,287.10	109,049.08	20,159.43
02	Taxes Receivable - Real and Personal (120-149)	191,925.87	18,048.27	255.64	
03	Taxes Receivable - Protested (150-159)	51,882.20	5,061.68		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	32,188.06			
07	Inventories (220 & 230)				24,144.30
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,700,078.20	163,397.05	109,304.72	44,303.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				883.22
24	Other Current Liabilities (621-679)	25,497.06	4,768.38		
25	Deferred Revenue (680)	243,808.07	23,109.95	255.64	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	269,305.13	27,878.33	255.64	883.22
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				24,144.30
37	Reserve for Encumbrances (953)	470,323.49	12,088.41		2,073.12
48	Fund Balance for Budget (961-970)	960,449.58	123,430.31	109,049.08	17,203.09
52	TOTAL FUND BALANCE/EQUITY	1,430,773.07	135,518.72	109,049.08	43,420.51
53	TOTAL LIABILITIES AND FUND BALANCE	1,700,078.20	163,397.05	109,304.72	44,303.73



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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)	12,674.48	515,986.93	344,734.53	
02	Taxes Receivable - Real and Personal (120-149)	53.54			
03	Taxes Receivable - Protested (150-159)	4.77			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			146,250.27	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,732.79	515,986.93	490,984.80	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		5,466.97	43,785.64	
25	Deferred Revenue (680)	58.31			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	58.31	5,466.97	43,785.64	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			5,095.18	
48	Fund Balance for Budget (961-970)	12,674.48	510,519.96	442,103.98	
52	TOTAL FUND BALANCE/EQUITY	12,674.48	510,519.96	447,199.16	
53	TOTAL LIABILITIES AND FUND BALANCE	12,732.79	515,986.93	490,984.80	



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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)				19,526.82
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				19,526.82
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)				19,526.82
52	TOTAL FUND BALANCE/EQUITY				19,526.82
53	TOTAL LIABILITIES AND FUND BALANCE				19,526.82



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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)	116,749.14	194,161.48		507,893.41
02	Taxes Receivable - Real and Personal (120-149)	3,828.30			55,484.41
03	Taxes Receivable - Protested (150-159)	1,035.34			16,064.25
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	121,612.78	194,161.48		579,442.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,863.64			71,548.66
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,863.64			71,548.66
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	18,225.24	8.07		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	98,523.90	194,153.41		507,893.41
52	TOTAL FUND BALANCE/EQUITY	116,749.14	194,161.48		507,893.41
53	TOTAL LIABILITIES AND FUND BALANCE	121,612.78	194,161.48		579,442.07



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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)	3,442,177.37		79,420.34	
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	3,442,177.37		79,420.34	
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)	23,947.02		3.95	
48	Fund Balance for Budget (961-970)	3,418,230.35			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,442,177.37		79,420.34	
53	TOTAL LIABILITIES AND FUND BALANCE	3,442,177.37		79,420.34	



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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)	27,805.64			
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	27,805.64			
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	27,805.64			
53	TOTAL LIABILITIES AND FUND BALANCE	27,805.64			



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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)	1,000.00		39,776.55	223.94
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	1,000.00		39,776.55	223.94
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	1,000.00		39,776.55	223.94
53	TOTAL LIABILITIES AND FUND BALANCE	1,000.00		39,776.55	223.94



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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)		487,693.12		
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		487,693.12		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		487,693.12		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		487,693.12		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		487,693.12		



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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
1111 District Levy - Real Property	2,766,825.72	3,049,094.27
1112 District Levy - Personal Property	152,821.56	137,683.37
1113 District Levy - Heavy Motor Vehicles	14,431.12	90.26
1190 Penalties and Interest on Taxes	20,622.26	15,254.69
1310 Individual Tuition	0.00	11,068.00
1320 Tuition from Schl Dists Within State	14,368.44	0.00
1510 Interest Earnings	51,599.58	58,251.62
1900 Other Revenue from Local Sources	6,956.90	7,273.38
1910 Rentals	0.00	4,714.00
3110 Direct State Aid	3,428,155.93	3,857,151.10
3115 State Spec Ed Allowable Cost Pymt to Districts	406,574.38	428,895.12
3120 State Guaranteed Tax Base Aid	1,367,502.16	1,554,171.24
3440 State HB20/SB417 Prop Tax Reimb	6,826.78	4,213.20
3444 State School Block Grant	321,659.98	324,104.60
6100 Material Prior Period Revenue Adjustments	40,756.62	18,952.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,599,101.43	9,470,917.64

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	3,613,359.37	4,046,180.02
2XX Personal Services - Employee Benefits	527,437.14	619,829.75
4XX Purchased Property Services	20.00	250.00
5XX Other Purchased Services	883.14	263.56
6XX Supplies and Materials	282,397.78	328,996.51
7XX Property and Equipment Acquisition	3,514.79	0.00
810 Dues and Fees	5,474.80	2,110.00
21XX Support Services - Students		
1XX Personal Services - Salaries	263,959.26	296,595.00
2XX Personal Services - Employee Benefits	35,630.92	45,475.84
3XX Purchased Professional and Technical Services	7,476.50	17,146.20
5XX Other Purchased Services	0.00	882.90
6XX Supplies and Materials	599.34	1,134.87
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	77,669.38	112,465.96
2XX Personal Services - Employee Benefits	5,529.42	8,456.69
3XX Purchased Professional and Technical Services	8,285.22	250.00
5XX Other Purchased Services	12,846.55	10,301.23
6XX Supplies and Materials	13,918.89	42,712.81



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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				
	221X	Improvement of Instruction Services			
		810	Dues and Fees	1,900.00	730.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	211,770.22	246,120.22
		2XX	Personal Services - Employee Benefits	30,553.08	38,029.82
		4XX	Purchased Property Services	0.00	424.33
		6XX	Supplies and Materials	36,805.78	35,862.34
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	53,449.79	55,551.60
		2XX	Personal Services - Employee Benefits	4,733.57	5,339.64
		3XX	Purchased Professional and Technical Services	2,554.03	95.20
		5XX	Other Purchased Services	12,674.57	524.86
		6XX	Supplies and Materials	2,755.01	1,153.96
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	431,410.86	503,104.00
		2XX	Personal Services - Employee Benefits	56,780.32	68,349.46
		3XX	Purchased Professional and Technical Services	0.00	70.00
		5XX	Other Purchased Services	2,746.57	4,819.75
		6XX	Supplies and Materials	17,904.55	8,511.57
		810	Dues and Fees	3,874.00	5,497.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	140,258.27	164,082.62
		2XX	Personal Services - Employee Benefits	18,049.83	27,999.11
		3XX	Purchased Professional and Technical Services	10,522.74	18,257.70
		4XX	Purchased Property Services	41,621.65	41,178.66
		5XX	Other Purchased Services	128,130.66	178,406.32
		6XX	Supplies and Materials	22,084.06	52,962.08
		7XX	Property and Equipment Acquisition	6,500.00	0.00
		810	Dues and Fees	1,712.50	8,136.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	497,043.33	546,103.96
		2XX	Personal Services - Employee Benefits	111,704.12	135,077.39
		3XX	Purchased Professional and Technical Services	78,304.39	86,307.23
		4XX	Purchased Property Services	524,784.65	358,858.05
		5XX	Other Purchased Services	36,376.89	37,272.06
		6XX	Supplies and Materials	98,084.25	141,585.32
		7XX	Property and Equipment Acquisition	66,732.76	13,405.40
		810	Dues and Fees	2,039.00	1,556.00
		8XX	Other Expenditures	16,624.52	2,364.83



Trustees' Financial Summary

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16 Gallatin County
0368 Belgrade Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	481,585.16	579,845.45
		2XX	Personal Services - Employee Benefits	70,388.06	101,628.09
		3XX	Purchased Professional and Technical Services	0.00	1,198.93
		4XX	Purchased Property Services	0.00	58.50
		5XX	Other Purchased Services	0.00	1,676.33
		6XX	Supplies and Materials	0.00	8,833.31
		810	Dues and Fees	0.00	3,333.30
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	106,566.37	101,798.94
		2XX	Personal Services - Employee Benefits	18,809.65	19,714.32
		5XX	Other Purchased Services	0.00	195.72
		6XX	Supplies and Materials	0.00	2,398.62
		810	Dues and Fees	0.00	60.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	5,428.19
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	55,003.05	55,060.11
		2XX	Personal Services - Employee Benefits	6,973.50	5,836.02
		5XX	Other Purchased Services	0.00	653.62
		6XX	Supplies and Materials	0.00	33.41
		810	Dues and Fees	0.00	168.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,840.93	14,092.39
		2XX	Personal Services - Employee Benefits	3,927.41	5,002.49
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	239.53	0.00
		6XX	Supplies and Materials	1,056.67	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	19,924.72	20,332.75
		2XX	Personal Services - Employee Benefits	849.21	671.26
		5XX	Other Purchased Services	69.00	0.00
		6XX	Supplies and Materials	194.00	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	92,109.86	91,775.92



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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	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	1,454.57	1,405.86	
		3XX	Purchased Professional and Technical Services	6,500.00	6,400.00	
		4XX	Purchased Property Services	0.00	1,399.90	
		5XX	Other Purchased Services	621.00	801.00	
		6XX	Supplies and Materials	6,155.29	12,332.50	
860	Community Drug Free Programs					
	33XX	Community Services				
		6XX	Supplies and Materials	0.00	1,276.76	
910	Food Services					
	31XX	Food Services				
		6XX	Supplies and Materials	5,746.11	2,994.13	
		7XX	Property and Equipment Acquisition	8,140.82	0.00	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	20,000.00	0.00
			7XX	Property and Equipment Acquisition	150,000.00	0.00
			910 Subtotal	170,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,600,643.38	9,367,193.64	



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,317,096.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,470,917.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,367,193.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	470,323.49	Less Last Year	460,371.27	(4b)	9,952.22	
					9,952.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,430,773.07	(5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	228,870.66	297,527.75
1112 District Levy - Personal Property	8,318.72	10,089.01
1113 District Levy - Heavy Motor Vehicles	210.18	7.66
1190 Penalties and Interest on Taxes	1,153.43	1,166.55
1410 Individual Transportation Fees	7,018.90	17,819.74
1420 Trans Fees from Other Schl Dists Within State	0.00	6,477.65
1510 Interest Earnings	3,122.17	4,178.61
1900 Other Revenue from Local Sources	5,413.10	8,086.62
2220 County On-Schedule Trans Reimb	122,238.01	138,297.45
3210 State On-Schedule Trans Reimb	122,238.02	138,297.46
3440 State HB20/SB417 Prop Tax Reimb	579.38	411.04
3444 State School Block Grant	16,570.56	16,696.50
6100 Material Prior Period Revenue Adjustments	71.50	-14,537.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	515,804.63	624,518.84

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
5XX Other Purchased Services	0.00	10,429.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,737.91	4,480.06
5XX Other Purchased Services	180.45	1,027.81
7XX Property and Equipment Acquisition	0.00	115,435.25
27XX Student Transportation Services		
1XX Personal Services - Salaries	278,360.34	325,695.31
2XX Personal Services - Employee Benefits	32,327.40	47,488.78
3XX Purchased Professional and Technical Services	825.00	4,278.46
4XX Purchased Property Services	19,094.79	17,160.01
5XX Other Purchased Services	5,862.54	4,151.44
6XX Supplies and Materials	55,861.42	71,559.27
7XX Property and Equipment Acquisition	71,263.86	0.00
810 Dues and Fees	680.00	765.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	28,958.52	37,826.37
2XX Personal Services - Employee Benefits	5,026.26	7,379.24



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10 - Transportation Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	502,178.49	647,676.00
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Schedule of Changes Worksheet

Beginning Fund Balance		181,190.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		624,518.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		647,676.00	(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	12,088.41	Less Last Year	34,602.98
		(4b)	-22,514.57
			-22,514.57 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		135,518.72	(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
1111 District Levy - Real Property	1,001.74	108.41
1112 District Levy - Personal Property	162.57	134.20
1113 District Levy - Heavy Motor Vehicles	89.87	0.00
1190 Penalties and Interest on Taxes	260.73	140.42
1510 Interest Earnings	7,335.03	8,511.47
6100 Material Prior Period Revenue Adjustments	31,950.80	150.00

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

40,800.74	9,044.50
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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	81,949.47	140,700.00
280 Special Education - Local and State		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	5,650.40	0.00

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

87,599.87	140,700.00
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Schedule of Changes Worksheet

Beginning Fund Balance	328,304.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,044.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	140,700.00	(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	87,599.87	(4b)
	-87,599.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	109,049.08	(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
1510	Interest Earnings	2,246.17	1,547.21
1611	National School Lunch Program	282,986.77	298,250.19
1630	Catering Sales	11,542.80	0.00
1632	Daily Adult Sales	0.00	40.00
1900	Other Revenue from Local Sources	544.10	347.41
4550	Federal Child Nutrition	170,992.98	222,795.34
6100	Material Prior Period Revenue Adjustments	5,272.12	577.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>473,584.94</u>	<u>523,557.47</u>

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	224,726.61	234,286.46
	2XX Personal Services - Employee Benefits	41,907.46	49,733.94
	3XX Purchased Professional and Technical Services	35.00	0.00
	4XX Purchased Property Services	30.00	667.21
	5XX Other Purchased Services	2,136.89	1,024.92
	6XX Supplies and Materials	200,318.38	245,866.90
	810 Dues and Fees	508.00	736.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>469,662.34</u>	<u>532,316.25</u>



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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					50,532.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					523,557.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					532,316.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	24,144.30	Less Last Year	24,114.30	(4a)	30.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	2,073.12	Less Last Year	456.54	(4b)	1,616.58	
					1,646.58	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,420.51	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	9,658.28	300.31
1112 District Levy - Personal Property	329.83	177.49
1113 District Levy - Heavy Motor Vehicles	4.84	0.32
1190 Penalties and Interest on Taxes	43.69	30.02
1510 Interest Earnings	122.36	408.45
3440 State HB20/SB417 Prop Tax Reimb	24.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,183.50	916.59

Schedule of Changes Worksheet

Beginning Fund Balance					11,757.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					916.59	(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)					12,674.48	(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	17,186.16	21,299.38
2240	County Retirement Distribution	924,239.94	1,003,697.71
6100	Material Prior Period Revenue Adjustments	0.00	11.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>941,426.10</u>	<u>1,025,008.90</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		
	2XX Personal Services - Employee Benefits	532,310.27	601,154.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	36,745.50	40,206.98
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	11,432.49	50,610.05
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	30,724.13	36,525.94
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,994.32	8,363.61
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	62,414.62	74,297.17
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	19,023.98	22,616.09
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	65,214.42	73,988.00
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	32,270.99	38,663.12
4XXX	Facilities Acquisition and Construction Services		
	2XX Personal Services - Employee Benefits	54.28	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	71,843.48	111,214.08
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	16,003.70	18,489.77
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	8,081.60	8,234.84



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14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	3,095.76	4,334.87
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,046.93	2,439.16
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	3,336.90	3,004.72
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	13,391.04	12,930.04
840	Custody and Child Care Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	6,736.68	6,559.97
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	29,644.08	31,055.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				952,365.17	1,144,687.98

Schedule of Changes Worksheet

Beginning Fund Balance					630,199.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,025,008.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,144,687.98	(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)					510,519.96	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	137,304.00
166 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	18,729.00
276 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	4,210.00
316 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	260,494.59
363 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	25,574.38
395 Title V Part A	
4350 Title V, Part A, Innovative Programs	19,074.00
396 Title V Part A	
4350 Title V, Part A, Innovative Programs	14,525.00
476 Tobacco Prevention grant	
3290 State - Other State Grants	5,144.00
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	10,427.65
745 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	131,855.91
776 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	386,070.84
4570 IDEA Preschool	283.43
776 Subtotal	386,354.27
800 Prior period adjustment	
6100 Material Prior Period Revenue Adjustments	-4,676.52
810 Adjustment to Balance	
1900 Other Revenue from Local Sources	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,010,016.28

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

PRC Program Function Object	2006 Value
146 Title II, Part A, Teacher/Principal Train/Recruit	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	99,800.81
2XX Personal Services - Employee Benefits	37,503.19
	137,304.00
146 Subtotal	137,304.00
166 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	16,347.32
2XX Personal Services - Employee Benefits	1,031.68
5XX Other Purchased Services	1,350.00
	18,729.00
166 Subtotal	18,729.00
276 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	4,210.00
316 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	197,584.39
2XX Personal Services - Employee Benefits	62,155.11
6XX Supplies and Materials	755.10
	260,494.59
316 Subtotal	260,494.59
395 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,873.29
2XX Personal Services - Employee Benefits	2,222.11
	15,095.40
395 Subtotal	15,095.40



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
396 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	13,488.61
2XX Personal Services - Employee Benefits	1,036.39
	14,525.00
396 Subtotal	14,525.00
476 Tobacco Prevention grant	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2,987.66
810 Dues and Fees	2,156.34
	5,144.00
476 Subtotal	5,144.00
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	3,085.50
2XX Personal Services - Employee Benefits	491.63
6XX Supplies and Materials	6,316.14
21XX Support Services - Students	
1XX Personal Services - Salaries	463.05
2XX Personal Services - Employee Benefits	71.33
	10,427.65
606 Subtotal	10,427.65
745 Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	12,226.42
2XX Personal Services - Employee Benefits	3,682.95
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	2,711.50
2XX Personal Services - Employee Benefits	758.27
3XX Purchased Professional and Technical Services	22,312.50
5XX Other Purchased Services	379.51
6XX Supplies and Materials	2,677.50



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
280 Special Education - Local and State	
1XXX Instruction	
810 Dues and Fees	630.00
	45,378.65
745 Subtotal	
776 IDEA Part B	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,807.67
2XX Personal Services - Employee Benefits	504.91
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	121,141.13
2XX Personal Services - Employee Benefits	38,667.25
3XX Purchased Professional and Technical Services	100,400.45
6XX Supplies and Materials	17.95
21XX Support Services - Students	
1XX Personal Services - Salaries	100,009.29
2XX Personal Services - Employee Benefits	23,805.62
	386,354.27
776 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 897,662.56



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						332,608.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,010,016.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						897,662.56	(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	5,095.18	Less Last Year	2,858.35	(4b)		2,236.83	
						2,236.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						447,199.16	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title II, Part A, Teacher/Principal Train/Recruit	137,304.00	137,304.00	0.00
166 Title IV, Part A, Safe & Drug-Free	18,729.00	18,729.00	0.00
276 Gifted and Talented	4,210.00	4,210.00	0.00
316 Title I Accountability	260,494.59	260,494.59	0.00
363 State OTO Energy Cost Relief and Transportation	25,574.38	0.00	25,574.38
395 Title V Part A	19,074.00	15,095.40	3,978.60
396 Title V Part A	14,525.00	14,525.00	0.00
476 Tobacco Prevention grant	5,144.00	5,144.00	0.00
606 Title II, Part D, Ed Technology	10,427.65	10,427.65	0.00
745 Medicaid Reimbursement	131,855.91	45,378.65	86,477.26
776 IDEA Part B	386,354.27	386,354.27	0.00
800 Prior period adjustment	-4,676.52	0.00	-4,676.52
810 Adjustment to Balance	1,000.00	0.00	1,000.00
Total	1,010,016.28	897,662.56	112,353.72



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16 Gallatin County
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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	426.87	635.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	426.87	635.11

Schedule of Changes Worksheet

Beginning Fund Balance	18,891.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	635.11	(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)	19,526.82	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	59,918.83	61,046.43
1112 District Levy - Personal Property	3,415.53	2,814.52
1113 District Levy - Heavy Motor Vehicles	343.55	1.95
1190 Penalties and Interest on Taxes	411.90	324.14
1510 Interest Earnings	1,888.65	4,279.54
1900 Other Revenue from Local Sources	25.00	3,871.11
3281 State Technology Aid	33,851.20	54,711.18
3440 State HB20/SB417 Prop Tax Reimb	147.56	84.08
6100 Material Prior Period Revenue Adjustments	2,297.15	6.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102,299.37	127,139.79

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		
3XX Purchased Professional and Technical Services	0.00	39,308.92
6XX Supplies and Materials	35,232.47	76,825.55
810 Dues and Fees	0.00	10,280.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	4,239.90
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	12,117.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,232.47	142,771.41



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					114,162.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					127,139.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					142,771.41	(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	18,225.24	Less Last Year	6.84	(4b)	18,218.40	
					18,218.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					116,749.14	(5)



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29 - Flexibility Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	1,879.79	4,739.20
1900	Other Revenue from Local Sources	770.00	22,164.60
1920	Contributions/Donations from Private Sources	0.00	9,204.25
3445	State Combined Fund School Block Grant	27,412.84	27,621.18
4100	Federal Miscellaneous Grants - Direct from Feds	0.00	34,094.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>30,062.63</u>	<u>97,823.87</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	0.00	6,096.52
222X	Educational Media Services		
	6XX Supplies and Materials	0.00	243.63
25XX	Support Services - Business		
	6XX Supplies and Materials	0.00	920.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>7,260.15</u>

Schedule of Changes Worksheet

Beginning Fund Balance		103,589.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		97,823.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,260.15	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	8.07	Less Last Year	0.00
			(4b)
			8.07 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		194,161.48	(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
1111	District Levy - Real Property	189,247.20	929,847.47
1112	District Levy - Personal Property	14,936.67	22,439.47
1113	District Levy - Heavy Motor Vehicles	1,930.13	5.80
1190	Penalties and Interest on Taxes	3,437.18	2,711.11
1510	Interest Earnings	9,431.34	13,265.46
3120	State Guaranteed Tax Base Aid	225,599.52	293,840.75
3440	State HB20/SB417 Prop Tax Reimb	438.90	1,304.52

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

445,020.94 1,263,414.58

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		
830 Special Assessments	0.00	8,550.00
840 Principal On Debt	365,000.00	502,000.00
850 Interest on Debt	231,307.50	507,755.71
860 Agent Fees/Issuance Costs	1,450.00	850.00

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

597,757.50 1,019,155.71

Schedule of Changes Worksheet

Beginning Fund Balance				263,634.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,263,414.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,019,155.71	(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)				507,893.41	(5)



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60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	72,598.91	234,336.64
1900	Other Revenue from Local Sources	3,492.28	11,516.90
1910	Rentals	2,025.00	1,296.59
5110	Sale of Bonds	5,893,960.16	0.00
6100	Material Prior Period Revenue Adjustments	4,975.00	4,189.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,977,051.35</u>	<u>251,339.38</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		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	480.00	660.00
4XX	Purchased Property Services	525.88	59,934.90
7XX	Property and Equipment Acquisition	26,615.00	133,459.30
4XXX	Facilities Acquisition and Construction Services		
1XX	Personal Services - Salaries	371.82	0.00
2XX	Personal Services - Employee Benefits	27.33	0.00
7XX	Property and Equipment Acquisition	224,241.63	2,614,082.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>252,261.66</u>	<u>2,808,136.54</u>

Schedule of Changes Worksheet

Beginning Fund Balance		6,028,208.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		251,339.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,808,136.54	(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	23,947.02	Less Last Year	53,180.76
			(4b)
		-29,233.74	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,442,177.37	(5)



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70 - Day Care Enterprise Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	652.47	2,168.01
1920 Contributions/Donations from Private Sources	2,750.00	0.00
6100 Material Prior Period Revenue Adjustments	75.00	-3.00
728 Swingshift Afterschool Program		
1900 Other Revenue from Local Sources	54,265.40	41,428.50
1920 Contributions/Donations from Private Sources	0.00	9,000.00
728 Subtotal	54,265.40	50,428.50
733 Eagle's Nest-United Way Grant		
1900 Other Revenue from Local Sources	31,520.65	40,616.00
1920 Contributions/Donations from Private Sources	0.00	7,500.00
733 Subtotal	31,520.65	48,116.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	89,263.52	100,709.51

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

PRC Program Function Object	2005 Value	2006 Value
728 Swingshift Afterschool Program		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	27,287.18	29,008.53
2XX Personal Services - Employee Benefits	5,179.26	7,406.80
5XX Other Purchased Services	1,073.25	771.84
6XX Supplies and Materials	2,379.23	1,546.65
728 Subtotal	35,918.92	38,733.82
733 Eagle's Nest-United Way Grant		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	23,588.59	20,795.77
2XX Personal Services - Employee Benefits	2,285.53	4,661.19
5XX Other Purchased Services	876.04	498.01
6XX Supplies and Materials	3,199.63	1,245.97
733 Subtotal	29,949.79	27,200.94



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70 - Day Care Enterprise Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,868.71	65,934.76
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Schedule of Changes Worksheet

Beginning Fund Balance	44,645.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,709.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,934.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 3.95 Less Last Year 3.95 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	79,420.34	(5)



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72 - Miscellaneous Enterprise Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	38.81	618.39
1910 Rentals	1,260.06	33,255.96
6100 Material Prior Period Revenue Adjustments	7,226.11	166.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,524.98	34,040.35

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	0.00	1,900.90
6XX Supplies and Materials	2,443.91	3,251.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,443.91	5,152.69

Schedule of Changes Worksheet

Beginning Fund Balance	774.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,040.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,152.69	(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	1,856.18	(4b)
	-1,856.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,805.64	(5)



Trustees' Financial Summary

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81 - Private Purpose Trust (spend interest only)

Schedule of Changes Worksheet

Beginning Fund Balance						1,000.00	(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)						1,000.00	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	180.05	237.82
1700 Student Extracurricular Activity Receipts	78,560.44	55,151.23
6100 Material Prior Period Revenue Adjustments	-46.00	1,505.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,694.49	56,895.03

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	68,499.59	59,749.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	68,499.59	59,749.28

Schedule of Changes Worksheet

Beginning Fund Balance	42,630.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,895.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,749.28	(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)	39,776.55	(5)



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85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	4.95	6.14
6100 Material Prior Period Revenue Adjustments	0.00	0.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4.95	6.40

Schedule of Changes Worksheet

Beginning Fund Balance	217.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.40	(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)	223.94	(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	0.00	288,519.39
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	18,049.98
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	111,259.39
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	0.00	3,993,219.96
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	67,226.58
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	5,743.85
XX	XXX 26XX	41X Energy Utility Services	203,582.01	221,468.91
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	224,241.63	2,614,082.34
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	264,103.84
b. Related Services Block Grant Entitlement	88,021.92
c. Total Entitlements Subject to Reversion	352,125.76

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	468,327.26
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	884,359.56
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: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	579,845.45	0.00	0.00	0.00
280	1XXX	2XX	101,628.09	0.00	0.00	0.00
280	1XXX	3XX	1,198.93	0.00	0.00	0.00
280	1XXX	4XX	58.50	0.00	0.00	0.00
280	1XXX	5XX	1,676.33	0.00	0.00	0.00
280	1XXX	6XX	8,833.31	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	101,798.94	0.00	0.00	0.00
280	21XX	2XX	19,714.32	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	195.72	0.00	0.00	0.00
280	21XX	6XX	2,398.62	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	5,428.19	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	55,060.11	0.00	0.00	0.00
280	24XX	2XX	5,836.02	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	653.62	0.00	0.00	0.00
280	24XX	6XX	33.41	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			884,359.56	0.00	0.00	0.00 884,359.56



Trustees' Financial Summary

FY2005-06

Submit ID: 0368-88772554

16 Gallatin County
0368 Belgrade Elem

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.



Trustees' Financial Summary

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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	774,202.72	0.00	0.00	0.00	774,202.72
Buildings	10,956,736.91	0.00	166,662.18	0.00	11,123,399.09
Machinery And Equipment	2,040,865.30	0.00	106,681.80	0.00	2,147,547.10
Construction in Progress	224,241.63	0.00	2,579,890.53	0.00	2,804,132.16
Totals at historical cost	13,996,046.56	0.00	2,853,234.51	0.00	16,849,281.07
Less Accumulated depreciation for:					
Building Accum	4,109,686.81	0.00	186,491.91	0.00	4,296,178.72
Machinery And Equipment Accum	961,464.72	0.00	162,764.24	0.00	1,124,228.96
Total accumulated depreciation	5,071,151.53	0.00	349,256.15	0.00	5,420,407.68
Governmental activities, capital assets, net	8,924,895.03	0.00	2,503,978.36	0.00	11,428,873.39

Business -Type Activities:**	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Machinery And Equipment	36,641.00	0.00	0.00	36,641.00	0.00
Totals at historical cost	36,641.00	0.00	0.00	36,641.00	0.00
Less Accumulated depreciation for:					
Machinery And Equipment Accum	17,513.00	0.00	0.00	17,513.00	0.00
Total accumulated depreciation	17,513.00	0.00	0.00	17,513.00	0.00
Business-type activities, capital assets, net	19,128.00	0.00	0.00	19,128.00	0.00

* 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.

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
	Instruction (1XXX)	1,506.34	0.00
School Administration (24XX)	1,597.50	0.00	0.00
Financial Administration (25XX)	8,270.00	0.00	0.00
Operations and Maintenance (26XX)	29,199.79	0.00	0.00
Transportation (27XX)	142,718.83	0.00	0.00
Food Service (31XX)	924.22	0.00	0.00
Extracurricular (34XX, 35XX)	674.75	0.00	0.00
Unallocated	164,364.72	0.00	0.00
Total Depreciation for FY2006	349,256.15	0.00	0.00



Trustees' Financial Summary

FY2005-06

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0368 Belgrade Elem

	(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-
Governmental Activities *							
General Obligation Bonds:							
1/6/1999 Issue	3,810,000.00	0.00	195,000.00	0.00	3,615,000.00	205,000.00	3,410,000.00
1/28/2005 Issue	0.00	5,892,000.00	122,000.00	0.00	5,770,000.00	205,000.00	5,565,000.00
8/15/2001 Issue	1,240,000.00	0.00	185,000.00	0.00	1,055,000.00	195,000.00	860,000.00
Compensated	571,575.89	39,416.92	0.00	0.00	610,992.81	0.00	610,992.81
Special	81,011.57	0.00	0.00	0.00	81,011.57	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	5,702,587.46	5,931,416.92	502,000.00	0.00	11,132,004.38	605,000.00	10,445,992.81

* 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.