



# Trustees' Financial Summary

FY2005-06

Submit ID: 0369-86829715

**16 Gallatin County  
0369 Belgrade 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** 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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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
111	Prior Period Adj	LOCAL		
165	Title IV Safe and Drug-Free Schools	FEDERAL	1603681605	84.186A
166	Title IV Safe and Drug-Free Schools	FEDERAL	1603681606	84.186A
316	Title I Accountability	FEDERAL	1603683106	84.348A
326	Vo Ed All Career & Tech Ed Programs	STATE	26	State
363	State OTO Energy Cost Relief and Transportation	STATE	363	State
816	Vo Ed Carl Perkins Basic Grant	FEDERAL	1603698106	84.048A



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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)	1,088,659.45	39,473.53	100,102.58	5,329.16
02	Taxes Receivable - Real and Personal (120-149)	107,887.15	11,550.55	125.43	
03	Taxes Receivable - Protested (150-159)	29,782.04	3,283.56		
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>1,226,328.64</b>	<b>54,307.64</b>	<b>100,228.01</b>	<b>5,329.16</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	31,793.25	1,920.86		
25	Deferred Revenue (680)	137,669.19	14,834.11	125.43	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>169,462.44</b>	<b>16,754.97</b>	<b>125.43</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	430,236.78	9,700.38		66.95
48	Fund Balance for Budget (961-970)	626,629.42	27,852.29	100,102.58	5,262.21
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,056,866.20</b>	<b>37,552.67</b>	<b>100,102.58</b>	<b>5,329.16</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,226,328.64</b>	<b>54,307.64</b>	<b>100,228.01</b>	<b>5,329.16</b>



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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)	6,769.84	336,677.41	25,527.90	25,295.07
02	Taxes Receivable - Real and Personal (120-149)	2.51			77.68
03	Taxes Receivable - Protested (150-159)				21.13
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>6,772.35</b>	<b>336,677.41</b>	<b>25,527.90</b>	<b>25,393.88</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		3,989.87		
25	Deferred Revenue (680)	2.51			98.81
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2.51</b>	<b>3,989.87</b>		<b>98.81</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			27,668.86	
48	Fund Balance for Budget (961-970)	6,769.84	332,687.54	-2,140.96	25,295.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,769.84</b>	<b>332,687.54</b>	<b>25,527.90</b>	<b>25,295.07</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,772.35</b>	<b>336,677.41</b>	<b>25,527.90</b>	<b>25,393.88</b>



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	220,012.04		2,389.90	20,554.92
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>220,012.04</b>		<b>2,389.90</b>	<b>20,554.92</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	10,145.75			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>10,145.75</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,901.07			
48	Fund Balance for Budget (961-970)	204,965.22		2,389.90	20,554.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>209,866.29</b>		<b>2,389.90</b>	<b>20,554.92</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>220,012.04</b>		<b>2,389.90</b>	<b>20,554.92</b>



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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)
<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>				



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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)	46,420.31	93,098.67		260,062.59
02	Taxes Receivable - Real and Personal (120-149)	3,794.15			41,531.66
03	Taxes Receivable - Protested (150-159)	1,039.16			11,971.59
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>51,253.62</b>	<b>93,098.67</b>		<b>313,565.84</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)	4,833.31			53,503.25
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>4,833.31</b>			<b>53,503.25</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	15,276.67			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	31,143.64	93,098.67		260,062.59
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>46,420.31</b>	<b>93,098.67</b>		<b>260,062.59</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>51,253.62</b>	<b>93,098.67</b>		<b>313,565.84</b>



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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)	1,013,421.90			
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>	1,013,421.90			
<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)	53,051.87			
48	Fund Balance for Budget (961-970)	960,370.03			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,013,421.90			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,013,421.90			



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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)	22,665.81			
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)	8,635.82			
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>31,301.63</b>			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	161.68			
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>161.68</b>			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)	986.36			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>31,139.95</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>31,301.63</b>			



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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)
<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>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			268,439.10	178,889.55
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>			268,439.10	178,889.55
<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>			268,439.10	178,889.55
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			268,439.10	178,889.55



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,034,492.25			
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>	1,034,492.25			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,034,492.25			
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	1,034,492.25			
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,034,492.25			



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



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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>				



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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	1,439,313.14	1,733,982.25
1112 District Levy - Personal Property	81,413.38	75,478.98
1113 District Levy - Heavy Motor Vehicles	7,858.89	45.39
1190 Penalties and Interest on Taxes	11,104.16	8,576.71
1310 Individual Tuition	0.00	11,411.32
1510 Interest Earnings	4,202.93	33,243.94
1900 Other Revenue from Local Sources	299.25	2,980.59
3110 Direct State Aid	1,858,803.01	2,030,739.77
3115 State Spec Ed Allowable Cost Pymt to Districts	141,147.73	159,257.32
3120 State Guaranteed Tax Base Aid	517,042.55	639,519.60
3440 State HB20/SB417 Prop Tax Reimb	2,732.98	1,702.40
3444 State School Block Grant	181,853.56	183,235.65
6100 Material Prior Period Revenue Adjustments	61,953.26	101,694.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,307,724.84</b>	<b>4,981,868.65</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	1,281,391.25	1,318,675.18
2XX Personal Services - Employee Benefits	179,752.38	222,459.22
3XX Purchased Professional and Technical Services	3,287.91	8,116.28
4XX Purchased Property Services	0.00	3,330.00
5XX Other Purchased Services	0.00	1,258.51
6XX Supplies and Materials	112,457.00	214,344.68
7XX Property and Equipment Acquisition	3,666.00	0.00
810 Dues and Fees	8,827.05	6,982.00
21XX Support Services - Students		
1XX Personal Services - Salaries	104,265.62	127,001.39
2XX Personal Services - Employee Benefits	11,630.91	14,504.80
3XX Purchased Professional and Technical Services	3,551.35	1,571.13
5XX Other Purchased Services	0.00	874.20
6XX Supplies and Materials	2,631.67	686.99
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	28,191.60	44,744.19
2XX Personal Services - Employee Benefits	2,337.39	3,603.98
3XX Purchased Professional and Technical Services	0.00	1,071.36
5XX Other Purchased Services	12,509.02	4,353.04
6XX Supplies and Materials	6,214.92	50,679.26
810 Dues and Fees	1,300.00	30.00



# Trustees' Financial Summary

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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		
	222X		Educational Media Services		
		1XX	Personal Services - Salaries	92,150.87	96,039.83
		2XX	Personal Services - Employee Benefits	15,664.55	19,892.63
		4XX	Purchased Property Services	1,170.00	255.00
		6XX	Supplies and Materials	15,344.65	19,423.73
	23XX		Support Services - General Administration		
		1XX	Personal Services - Salaries	35,633.17	37,034.40
		2XX	Personal Services - Employee Benefits	3,148.00	3,559.73
		3XX	Purchased Professional and Technical Services	2,324.00	40.80
		5XX	Other Purchased Services	12,442.26	106.56
		6XX	Supplies and Materials	1,566.88	528.51
	24XX		Support Services - School Administration		
		1XX	Personal Services - Salaries	271,476.96	259,876.91
		2XX	Personal Services - Employee Benefits	34,954.70	52,927.92
		3XX	Purchased Professional and Technical Services	1,047.40	9,669.94
		5XX	Other Purchased Services	2,406.63	6,605.21
		6XX	Supplies and Materials	22,395.59	2,373.30
		810	Dues and Fees	0.00	4,472.77
	25XX		Support Services - Business		
		1XX	Personal Services - Salaries	68,853.87	70,108.64
		2XX	Personal Services - Employee Benefits	10,643.78	12,129.27
		3XX	Purchased Professional and Technical Services	5,672.32	11,058.62
		4XX	Purchased Property Services	13,592.09	13,872.40
		5XX	Other Purchased Services	116,922.48	119,591.85
		6XX	Supplies and Materials	19,231.51	29,829.46
		7XX	Property and Equipment Acquisition	3,500.00	0.00
		810	Dues and Fees	893.50	7,690.00
	26XX		Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	228,551.78	262,628.58
		2XX	Personal Services - Employee Benefits	42,840.30	57,390.44
		3XX	Purchased Professional and Technical Services	53,209.12	49,035.32
		4XX	Purchased Property Services	268,278.30	189,567.14
		5XX	Other Purchased Services	26,006.55	24,092.90
		6XX	Supplies and Materials	52,559.06	97,912.95
		7XX	Property and Equipment Acquisition	22,350.00	18,200.00
		810	Dues and Fees	792.00	871.00
		8XX	Other Expenditures	10,712.53	4,407.78
	4XXX		Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	0.00	150,000.00



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## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	211,314.58	215,230.24
		2XX	Personal Services - Employee Benefits	39,369.04	47,871.89
		3XX	Purchased Professional and Technical Services	46.25	1,162.44
		4XX	Purchased Property Services	0.00	479.17
		5XX	Other Purchased Services	105.42	223.79
		6XX	Supplies and Materials	0.00	5,442.81
		810	Dues and Fees	0.00	70.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	28,186.86	13,987.27
		2XX	Personal Services - Employee Benefits	4,244.49	2,296.28
		5XX	Other Purchased Services	0.00	77.78
		6XX	Supplies and Materials	0.00	965.45
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	1,977.19
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	34,328.20	34,731.07
		2XX	Personal Services - Employee Benefits	4,058.67	3,742.97
		5XX	Other Purchased Services	0.00	393.20
		6XX	Supplies and Materials	0.00	14.29
		810	Dues and Fees	0.00	168.00
	26XX	Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	0.00	65.45
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	243,082.30	284,702.68
		2XX	Personal Services - Employee Benefits	28,675.73	48,550.72
		3XX	Purchased Professional and Technical Services	16,966.30	150.00
		4XX	Purchased Property Services	2,673.91	780.00
		6XX	Supplies and Materials	65,342.86	89,764.38
		7XX	Property and Equipment Acquisition	100,965.94	0.00
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	16,900.64	0.00
		2XX	Personal Services - Employee Benefits	254.96	0.00
		3XX	Purchased Professional and Technical Services	2,000.00	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	35,184.14	47,602.35



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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
710	School Sponsored	Extracurricular	Activities		
	34XX	Extracurricular	- Activities		
		2XX	Personal Services - Employee Benefits	1,120.49	2,423.69
		3XX	Purchased Professional and Technical Services	1,630.00	197.15
		5XX	Other Purchased Services	13,933.47	9,396.41
		6XX	Supplies and Materials	2,082.45	6,251.47
		810	Dues and Fees	4,558.00	4,067.50
720	School Sponsored	Athletics			
	35XX	Extracurricular	- Athletics		
		1XX	Personal Services - Salaries	154,150.43	130,112.04
		2XX	Personal Services - Employee Benefits	5,746.57	5,622.97
		3XX	Purchased Professional and Technical Services	16,109.57	13,442.82
		5XX	Other Purchased Services	25,388.77	22,976.87
		6XX	Supplies and Materials	40,502.57	53,281.51
		7XX	Property and Equipment Acquisition	60,000.00	0.00
		810	Dues and Fees	1,260.00	0.00
		8XX	Other Expenditures	0.00	9,105.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	10,000.00
		4XX	Purchased Property Services	806.00	0.00
		6XX	Supplies and Materials	915.67	469.07
<b>910</b>	<b>Budget Amendment</b>				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	50,000.00	0.00
		6XX	Supplies and Materials	50,000.00	0.00
		7XX	Property and Equipment Acquisition	74,334.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	10,000.00	0.00
				<hr/>	<hr/>
	<b>910 Subtotal</b>			184,334.00	0.00
				<hr/>	<hr/>
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>			4,564,587.20	4,723,275.72



# Trustees' Financial Summary

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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					913,051.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,981,868.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,723,275.72	(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	430,236.78	Less Last Year	545,014.69	(4b)	-114,777.91	
					-114,777.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,056,866.20	(5)



# Trustees' Financial Summary

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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	124,933.50	189,682.26
1112 District Levy - Personal Property	6,081.36	7,755.72
1113 District Levy - Heavy Motor Vehicles	458.34	3.99
1190 Penalties and Interest on Taxes	807.72	761.51
1410 Individual Transportation Fees	0.00	2,323.65
1420 Trans Fees from Other Schl Dists Within State	0.00	40.82
1510 Interest Earnings	1,783.08	754.74
1900 Other Revenue from Local Sources	2,889.29	2,000.00
2220 County On-Schedule Trans Reimb	26,685.53	37,812.41
3210 State On-Schedule Trans Reimb	26,685.54	13,740.19
3440 State HB20/SB417 Prop Tax Reimb	240.18	187.70
3444 State School Block Grant	9,163.45	9,233.09
6100 Material Prior Period Revenue Adjustments	276.93	-5,882.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>200,004.92</b>	<b>258,413.84</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		
25XX Support Services - Business		
5XX Other Purchased Services	0.00	4,171.60
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	140.00	0.00
4XX Purchased Property Services	4,663.24	4,381.45
5XX Other Purchased Services	1,553.25	977.09
7XX Property and Equipment Acquisition	0.00	35,850.26
27XX Student Transportation Services		
1XX Personal Services - Salaries	108,538.94	127,117.32
2XX Personal Services - Employee Benefits	13,023.78	18,756.84
3XX Purchased Professional and Technical Services	3,653.57	7,014.29
4XX Purchased Property Services	8,772.56	12,707.27
5XX Other Purchased Services	4,609.58	4,712.98
6XX Supplies and Materials	27,959.54	48,410.40
7XX Property and Equipment Acquisition	49,615.69	0.00
810 Dues and Fees	1,135.00	1,139.40
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	5,649.17	6,505.59
2XX Personal Services - Employee Benefits	1,336.78	1,631.51



# Trustees' Financial Summary

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## 10 - Transportation Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	230,651.10	273,376.00
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### Schedule of Changes Worksheet

Beginning Fund Balance		131,515.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		258,413.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		273,376.00	(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	9,700.38	Less Last Year	88,701.20
		(4b)	-79,000.82
			-79,000.82 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		37,552.67	(5)



# Trustees' Financial Summary

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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	501.05	49.12
1112 District Levy - Personal Property	81.13	77.73
1113 District Levy - Heavy Motor Vehicles	35.85	0.00
1190 Penalties and Interest on Taxes	140.16	71.58
1510 Interest Earnings	4,640.34	6,084.74
6100 Material Prior Period Revenue Adjustments	13,693.20	-0.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19,091.73	6,282.89

### 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	44,126.63	70,818.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	44,126.63	70,818.00

## Schedule of Changes Worksheet

Beginning Fund Balance	208,764.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,282.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	70,818.00	(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                      44,126.63                      (4b)	-44,126.63	
	-44,126.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,102.58	(5)



# Trustees' Financial Summary

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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	0.00	269.49
1611	National School Lunch Program	89,066.55	88,066.66
4550	Federal Child Nutrition	61,498.24	22,844.50
6100	Material Prior Period Revenue Adjustments	0.00	-14,898.18

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

150,564.79      96,282.47

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	48,837.13	38,510.93
	2XX Personal Services - Employee Benefits	7,955.45	15,999.12
	4XX Purchased Property Services	10.00	20.00
	5XX Other Purchased Services	423.30	555.66
	6XX Supplies and Materials	56,380.06	72,438.40
	810 Dues and Fees	150.00	305.00

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

113,755.94      127,829.11

## Schedule of Changes Worksheet

Beginning Fund Balance				36,858.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				96,282.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				127,829.11	(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	66.95	Less Last Year	49.99	(4b)	16.96
					16.96 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,329.16 (5)



# Trustees' Financial Summary

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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	10.55	0.49
1112 District Levy - Personal Property	1.37	1.78
1113 District Levy - Heavy Motor Vehicles	0.15	0.00
1190 Penalties and Interest on Taxes	4.07	1.22
1510 Interest Earnings	199.78	230.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	215.92	234.35

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,152.00	1,074.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,152.00	1,074.00

## Schedule of Changes Worksheet

Beginning Fund Balance	7,609.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	234.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,074.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,769.84	(5)



# Trustees' Financial Summary

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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	8,380.29	10,160.94
2240	County Retirement Distribution	417,313.70	537,627.36
6100	Material Prior Period Revenue Adjustments	0.00	-398.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>425,693.99</u>	<u>547,389.31</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	274,147.39	209,034.90
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	15,698.05	8,688.48
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	3,981.11	21,245.03
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	13,013.14	13,849.65
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	5,260.32	5,575.87
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	43,183.17	39,872.04
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	9,280.36	9,712.51
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	29,432.85	34,765.17
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	13,827.91	15,797.01
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	30,274.15	31,254.56
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	4,195.95	4,523.02
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	5,047.21	5,212.69
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	706.28	830.79



# Trustees' Financial Summary

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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
329	State Miscellaneous Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	41,790.46
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	6,639.86	6,507.14
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	22,078.39	17,508.15
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	5,924.69	6,388.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				482,690.83	472,555.91

### Schedule of Changes Worksheet

Beginning Fund Balance					257,854.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					547,389.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					472,555.91	(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)					332,687.54	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>111 Prior Period Adj</b>	
6100 Material Prior Period Revenue Adjustments	-10,350.54
<b>316 Title I Accountability</b>	
4200 Title I, Part A, Improving Basic Programs	43,662.35
<b>326 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	13,913.00
<b>363 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	10,772.40
<b>816 Vo Ed Carl Perkins Basic Grant</b>	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	29,916.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	87,913.21

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

PRC Program Function Object	2006 Value
<b>166 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	308.55
2XX Personal Services - Employee Benefits	17.00
6XX Supplies and Materials	97.08
<b>166 Subtotal</b>	422.63
<b>316 Title I Accountability</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	33,969.28
2XX Personal Services - Employee Benefits	9,693.07
<b>316 Subtotal</b>	43,662.35
<b>326 Vo Ed All Career &amp; Tech Ed Programs</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
1XX Personal Services - Salaries	2,221.51
2XX Personal Services - Employee Benefits	354.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	1,833.04
6XX Supplies and Materials	11,082.84
	12,915.88
<b>326 Subtotal</b>	<b>15,491.39</b>
<b>816 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	572.82
2XX Personal Services - Employee Benefits	91.26
5XX Other Purchased Services	398.00
6XX Supplies and Materials	27,098.92
810 Dues and Fees	1,755.00
	29,916.00
<b>816 Subtotal</b>	<b>29,916.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      89,492.37



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						-561.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,913.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,492.37	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	27,668.86	Less Last Year	0.00	(4b)		27,668.86	
						27,668.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,527.90	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Prior Period Adj	-10,350.54	0.00	-10,350.54
166 Title IV Safe and Drug-Free Schools	0.00	422.63	-422.63
316 Title I Accountability	43,662.35	43,662.35	0.00
326 Vo Ed All Career & Tech Ed Programs	13,913.00	15,491.39	-1,578.39
363 State OTO Energy Cost Relief and Transportation	10,772.40	0.00	10,772.40
816 Vo Ed Carl Perkins Basic Grant	29,916.00	29,916.00	0.00
<b>Total</b>	<u>87,913.21</u>	<u>89,492.37</u>	<u>-1,579.16</u>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	318.58	1,229.35
1112 District Levy - Personal Property	82.40	41.73
1113 District Levy - Heavy Motor Vehicles	15.94	0.01
1190 Penalties and Interest on Taxes	11.58	6.53
1510 Interest Earnings	520.02	797.53
3440 State HB20/SB417 Prop Tax Reimb	0.44	1.22
6100 Material Prior Period Revenue Adjustments	0.00	-9.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>948.96</u>	<u>2,066.46</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				23,228.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,066.46	(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)				25,295.07	(5)



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## 18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1311	Driver's Education Fees	17,972.50	51,875.00
1510	Interest Earnings	4,834.41	7,131.24
1900	Other Revenue from Local Sources	27.59	18,654.64
1920	Contributions/Donations from Private Sources	0.00	804.51
3260	State Driver's Education Reimbursement	16,746.91	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-970.00

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

39,581.41      77,495.39

### 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	44,485.09	44,358.37
2XX	Personal Services - Employee Benefits	3,085.82	2,041.80
4XX	Purchased Property Services	3,357.74	2,059.06
5XX	Other Purchased Services	918.19	0.00
6XX	Supplies and Materials	3,676.10	5,722.06
810	Dues and Fees	540.00	729.56
25XX	Support Services - Business		
5XX	Other Purchased Services	0.00	4,171.60

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

56,062.94      59,082.45



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## 18 - Traffic Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					186,552.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					77,495.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					59,082.45	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,901.07	Less Last Year	0.00	(4b)	4,901.07	
					4,901.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					209,866.29	(5)



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## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	52.47	77.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	52.47	77.60

### Schedule of Changes Worksheet

Beginning Fund Balance	2,312.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,389.90	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	449.57	664.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	449.57	664.28

### Schedule of Changes Worksheet

Beginning Fund Balance	19,890.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	664.28	(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)	20,554.92	(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	60,011.79	60,860.03
1112 District Levy - Personal Property	3,389.83	2,786.24
1113 District Levy - Heavy Motor Vehicles	333.19	1.89
1190 Penalties and Interest on Taxes	414.85	319.51
1510 Interest Earnings	1,036.95	1,738.51
1900 Other Revenue from Local Sources	240.00	3,819.11
3281 State Technology Aid	17,794.12	28,125.39
3440 State HB20/SB417 Prop Tax Reimb	114.02	59.40
6100 Material Prior Period Revenue Adjustments	780.27	424.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>84,115.02</b>	<b>98,134.76</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		
3XX Purchased Professional and Technical Services	0.00	20,483.03
6XX Supplies and Materials	73,042.54	69,382.25
810 Dues and Fees	0.00	10,380.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	1,817.10
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	4,481.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>73,042.54</b>	<b>106,544.25</b>



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28 - Technology Fund

## Schedule of Changes Worksheet

Beginning Fund Balance						39,922.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						98,134.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						106,544.25	(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	15,276.67	Less Last Year	369.75	(4b)		14,906.92	
						14,906.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						46,420.31	(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	740.62	2,253.74
1900	Other Revenue from Local Sources	0.00	14,364.72
1910	Rentals	0.00	183.96
3445	State Combined Fund School Block Grant	15,801.15	15,921.24
4100	Federal Miscellaneous Grants - Direct from Feds	0.00	14,611.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>16,541.77</u>	<u>47,335.65</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	3,350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>3,350.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		49,113.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		47,335.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,350.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		93,098.67	(5)



# Trustees' Financial Summary

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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	233,554.40	685,943.29
1112 District Levy - Personal Property	17,822.58	24,257.38
1113 District Levy - Heavy Motor Vehicles	2,229.73	7.07
1190 Penalties and Interest on Taxes	3,231.43	2,500.65
1510 Interest Earnings	7,392.78	10,166.38
3120 State Guaranteed Tax Base Aid	108,302.30	133,108.71
3440 State HB20/SB417 Prop Tax Reimb	425.74	684.32
6100 Material Prior Period Revenue Adjustments	0.00	-714.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>372,958.96</b>	<b>855,953.66</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		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	0.00	11,100.00
840 Principal On Debt	355,000.00	440,000.00
850 Interest on Debt	123,132.50	283,244.00
860 Agent Fees/Issuance Costs	575.00	900.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>478,707.50</b>	<b>735,244.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	139,352.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	855,953.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	735,244.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	260,062.59	(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	36,872.65	123,571.04
5110 Sale of Bonds	3,365,360.82	0.00
6100 Material Prior Period Revenue Adjustments	0.00	15.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,402,233.47	123,586.34

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	425.00
7XX Property and Equipment Acquisition	0.00	6,393.90
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	65,620.91	2,501,740.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	65,620.91	2,508,559.27

## Schedule of Changes Worksheet

Beginning Fund Balance	3,345,342.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	123,586.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,508,559.27	(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                   53,051.87 Less Last Year           0.00	(4b)	53,051.87
		53,051.87 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,013,421.90	(5)



# Trustees' Financial Summary

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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	449.65	851.95
1800	Revenue from Community Services Activities	70,178.96	31,777.77
1900	Other Revenue from Local Sources	1,102.01	609.80
1910	Rentals	150.00	1,364.13
6100	Material Prior Period Revenue Adjustments	-1,347.56	9.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>70,533.06</u>	<u>34,612.88</u>

### 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		
	1XX Personal Services - Salaries	14,897.25	8,964.89
	2XX Personal Services - Employee Benefits	185.79	1,007.26
	3XX Purchased Professional and Technical Services	10,801.80	5,646.57
	4XX Purchased Property Services	1,715.99	0.00
	6XX Supplies and Materials	40,535.52	28,888.90
	7XX Property and Equipment Acquisition	2,966.03	0.00
	8XX Other Expenditures	0.00	2,966.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>71,102.38</u>	<u>47,473.65</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		43,023.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		34,612.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		47,473.65	(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	986.36	Less Last Year	9.23
			(4b)
		977.13	
			977.13 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		31,139.95	(5)



# Trustees' Financial Summary

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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	1,450.41	2,407.36
1700	Student Extracurricular Activity Receipts	405,137.49	386,365.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>406,587.90</u>	<u>388,772.57</u>

### 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	350,828.54	354,055.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>350,828.54</u>	<u>354,055.49</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		233,722.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		388,772.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		354,055.49	(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)		268,439.10	(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	3,079.63	5,320.29
1920 Contributions/Donations from Private Sources	2,424.04	19,524.56
6100 Material Prior Period Revenue Adjustments	-815.93	808.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,687.74	25,653.71

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

PRC Program Function Object	2005 Value	2006 Value
8XX Community Services Programs		
33XX Community Services		
6XX Supplies and Materials	165.95	0.00
870 Student Scholarships	6,805.00	8,600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,970.95	8,600.00

## Schedule of Changes Worksheet

Beginning Fund Balance	161,835.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,653.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,600.00	(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)	178,889.55	(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	127,227.80
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	284,702.68
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	0.00	1,578,674.17
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	27,716.53
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	640.90
XX	XXX 26XX	41X Energy Utility Services	135,492.12	149,364.00
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	65,620.91	2,651,740.37
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	1,152.00	1,074.00
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	111,245.42
b. Related Services Block Grant Entitlement	37,076.46
c. Total Entitlements Subject to Reversion	148,321.88

## 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)]	197,268.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	328,595.84
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	215,230.24	0.00	0.00	0.00
280	1XXX	2XX	47,871.89	0.00	0.00	0.00
280	1XXX	3XX	1,162.44	0.00	0.00	0.00
280	1XXX	4XX	479.17	0.00	0.00	0.00
280	1XXX	5XX	223.79	0.00	0.00	0.00
280	1XXX	6XX	5,442.81	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	13,987.27	0.00	0.00	0.00
280	21XX	2XX	2,296.28	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	77.78	0.00	0.00	0.00
280	21XX	6XX	965.45	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	1,977.19	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	34,731.07	0.00	0.00	0.00
280	24XX	2XX	3,742.97	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	393.20	0.00	0.00	0.00
280	24XX	6XX	14.29	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>			328,595.84	0.00	0.00	0.00 328,595.84



# Trustees' Financial Summary

FY2005-06

Submit ID: 0369-86829715

**16 Gallatin County**

**0369 Belgrade 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.*



# Trustees' Financial Summary

FY2005-06

Submit ID: 0369-86829715

16 Gallatin County

0369 Belgrade H S

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	395,324.86	0.00	0.00	0.00	395,324.86
Buildings	8,242,353.29	0.00	0.00	0.00	8,242,353.29
Machinery And Equipment	940,035.87	0.00	0.00	0.00	940,035.87
Construction in Progress	185,620.91	0.00	0.00	0.00	185,620.91
Totals at historical cost	9,763,334.93	0.00	0.00	0.00	9,763,334.93
Less Accumulated depreciation for:					
Building Accum	3,026,882.85	0.00	0.00	0.00	3,026,882.85
Machinery And Equipment Accum	3,177,741.59	0.00	0.00	0.00	3,177,741.59
Total accumulated depreciation	6,204,624.44	0.00	0.00	0.00	6,204,624.44
Governmental activities, capital assets, net	3,558,710.49	0.00	0.00	0.00	3,558,710.49

  

<b>Business -Type Activities:**</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery And Equipment	0.00	0.00	29,660.34	0.00	29,660.34
Totals at historical cost	0.00	0.00	29,660.34	0.00	29,660.34
Less Accumulated depreciation for:					
Machinery And Equipment Accum	142.00	0.00	20,882.52	0.00	21,024.52
Total accumulated depreciation	142.00	0.00	20,882.52	0.00	21,024.52
Business-type activities, capital assets, net	-142.00	0.00	8,777.82	0.00	8,635.82

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

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

<b>Depreciation by Function for FY2006</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	14,402.68	0.00	0.00
Operations and Maintenance (26XX)	155,579.27	0.00	0.00
Transportation (27XX)	57,358.65	0.00	0.00
Enterprise Operations (32XX)	0.00	2,966.03	0.00
Extracurricular (34XX, 35XX)	3,674.75	0.00	0.00
Total Depreciation for FY2006	231,015.35	2,966.03	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0369-86829715

16 Gallatin County

0369 Belgrade 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:							
1/28/2005 Issue	0.00	3,365,000.00	70,000.00	0.00	3,295,000.00	115,000.00	3,180,000.00
8/15/2001 Issue	420,000.00	0.00	65,000.00	0.00	355,000.00	65,000.00	290,000.00
3/24/2004 Issue	3,525,000.00	0.00	305,000.00	0.00	3,220,000.00	315,000.00	2,905,000.00
Compensated	265,618.62	18,872.57	0.00	0.00	284,491.19	0.00	284,491.19
Total Governmental Activity							
Long-Term Liabilities	4,210,618.62	3,383,872.57	440,000.00	0.00	7,154,491.19	495,000.00	6,659,491.19

\* 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.