



Trustees' Financial Summary

FY2011-12

Submit ID: 0076-66480664

**05 Carbon County
0076 Belfry K-12 Schools**

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 no later than September 15th. (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*

Certification

Business Manager/Clerk: Patti Webb **Phone #:** (406) 664-3319

(Signature)

(Date)

Chair, Board of Trustees: Greg Maddox

(Signature)

(Date)

County Superintendent: Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Local	LOCAL		
002	Advancing Agriculture Education Program	STATE		NA
140	21st Century Community Learning	FEDERAL		84.287
320	Title I - Schoolwide	FEDERAL		Federal
390	STATE VO-ED	STATE	0076	
452	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	122,107.22	11,310.81	233,703.56	3,774.13
02	Taxes Receivable - Real and Personal (120-149)	3,174.10	4,777.48	5.32	
03	Taxes Receivable - Protested (150-159)	16,591.26	1,430.68	925.88	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	100.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	141,972.58	17,518.97	234,634.76	3,774.13
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	19,765.36	6,208.16	931.20	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	19,765.36	6,208.16	931.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	122,207.22	11,310.81	233,703.56	3,774.13
52	TOTAL FUND BALANCE/EQUITY	122,207.22	11,310.81	233,703.56	3,774.13
53	TOTAL LIABILITIES AND FUND BALANCE	141,972.58	17,518.97	234,634.76	3,774.13



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Balance Sheet

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)	25,081.13	118,528.44	48,854.72	39,012.56
02	Taxes Receivable - Real and Personal (120-149)	14.38			41.14
03	Taxes Receivable - Protested (150-159)				0.06
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			55,050.25	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	25,095.51	118,528.44	103,904.97	39,053.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			1,250.00	
24	Other Current Liabilities (621-679)			1,249.99	
25	Deferred Revenue (680)	14.38		882.01	41.20
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	14.38		3,382.00	41.20
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	25,081.13	118,528.44	100,522.97	39,012.56
52	TOTAL FUND BALANCE/EQUITY	25,081.13	118,528.44	100,522.97	39,012.56
53	TOTAL LIABILITIES AND FUND BALANCE	25,095.51	118,528.44	103,904.97	39,053.76



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	355.37		480.98	
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	355.37		480.98	
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	355.37		480.98	
52	TOTAL FUND BALANCE/EQUITY	355.37		480.98	
53	TOTAL LIABILITIES AND FUND BALANCE	355.37		480.98	



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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				
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)	4,326.06	957,317.88		
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)	710.36	8,206.34		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)		20,000.00		
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,036.42	985,524.22		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	5,036.42	985,524.22		
52	TOTAL FUND BALANCE/EQUITY	5,036.42	985,524.22		
53	TOTAL LIABILITIES AND FUND BALANCE	5,036.42	985,524.22		



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	196.60	81.91		
02	Taxes Receivable - Real and Personal (120-149)		0.22		
03	Taxes Receivable - Protested (150-159)		3,694.02		
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	196.60	3,776.15		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3,694.24		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		3,694.24		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	196.60	81.91		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	196.60	81.91		
53	TOTAL LIABILITIES AND FUND BALANCE	196.60	3,776.15		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,387.00	
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			7,387.00	
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)				
45	Assets Held in Trusts			7,387.00	
52	TOTAL FUND BALANCE/EQUITY			7,387.00	
53	TOTAL LIABILITIES AND FUND BALANCE			7,387.00	



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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)	8,271.11	47,739.50		14,251.89
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	8,271.11	47,739.50		14,251.89
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	6,929.45			
23	Warrants Payable (620)	1,341.66	47,739.50		14,251.89
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	8,271.11	47,739.50		14,251.89
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	8,271.11	47,739.50		14,251.89



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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 (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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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	43,031.00	52,819.39
1112 District Levy - Personal Property	1,904.00	1,733.23
1113 District Levy - Heavy Motor Vehicles	0.00	91.53
1114 District Levy - Pers Prop/Mobile Homes	519.00	394.26
1190 Penalties and Interest on Taxes	222.00	150.37
1510 Interest Earnings	2,440.00	2,018.25
1900 Other Revenue from Local Sources	757.00	9,734.43
3110 Direct State Aid	272,460.73	291,065.09
3111 Quality Educator	38,526.93	31,180.50
3112 At Risk Student	0.00	2,383.87
3113 Indian Education For All	1,366.80	1,101.60
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	10,576.67	5,720.90
3444 State School Block Grant	43,147.17	43,147.17
3460 Montana Oil and Gas Tax	490,911.00	371,000.00
3730 HB645 State Special Education Allowable Costs	441.69	0.00
6100 Material Prior Period Revenue Adjustments	-8,891.50	-0.13
7800 ARRA - State Fiscal Stabilization Fund	30,743.79	0.00
7810 Education Jobs Fund	25,697.99	341.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	954,054.27	812,881.83

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	192,544.22	173,650.34
2XX Personal Services - Employee Benefits	54,855.00	41,410.41
3XX Purchased Professional and Technical Services	2,763.00	428.40
4XX Purchased Property Services	1,996.00	916.78
5XX Other Purchased Services	2,699.00	35,519.85
6XX Supplies and Materials	37,433.00	53,306.66
7XX Property and Equipment Acquisition	15,900.00	1,497.90
810 Dues and Fees	420.00	5,177.58
21XX Support Services - Students		
1XX Personal Services - Salaries	13,512.00	14,442.68
2XX Personal Services - Employee Benefits	73.00	3,399.13
5XX Other Purchased Services	2,829.00	5,430.50
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	19,203.00	0.00
3XX Purchased Professional and Technical Services	3,538.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	1,255.00	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	0.00	20,394.00
			2XX Personal Services - Employee Benefits	6,048.00	6,879.55
			6XX Supplies and Materials	1,103.00	2,763.17
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	19,205.00	56,135.21
			2XX Personal Services - Employee Benefits	7,576.00	12,509.24
			3XX Purchased Professional and Technical Services	7,117.00	4,561.37
			5XX Other Purchased Services	2,912.00	2,211.78
			6XX Supplies and Materials	128.00	425.24
			810 Dues and Fees	3,795.00	2,297.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	24,448.00	6,292.43
			2XX Personal Services - Employee Benefits	6,885.00	1,541.28
			5XX Other Purchased Services	433.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	25,688.00	35,765.35
			2XX Personal Services - Employee Benefits	127.00	156.32
			3XX Purchased Professional and Technical Services	275.00	6,800.00
			5XX Other Purchased Services	3,932.00	1,574.67
			6XX Supplies and Materials	3,185.00	174.59
			810 Dues and Fees	0.00	3,044.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	68,288.00	78,795.10
			2XX Personal Services - Employee Benefits	22,163.00	9,513.40
			3XX Purchased Professional and Technical Services	5,040.00	0.00
			4XX Purchased Property Services	55,328.00	66,822.61
			5XX Other Purchased Services	8,879.00	12,496.37
			6XX Supplies and Materials	30,507.00	26,266.15
			7XX Property and Equipment Acquisition	20,000.00	1,123.41
			810 Dues and Fees	517.00	62.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	20,000.00	44,091.13
			2XX Personal Services - Employee Benefits	5,362.00	8,612.93
			6XX Supplies and Materials	1,000.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	861.00	629.25
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	32,406.00	34,965.75



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0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,553.00	4,329.85
			5XX Other Purchased Services	528.00	1,012.79
			6XX Supplies and Materials	1,443.00	1,840.75
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	4,746.00	3,345.00
			2XX Personal Services - Employee Benefits	665.00	752.76
			810 Dues and Fees	4,410.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	11,852.00	23,355.12
			2XX Personal Services - Employee Benefits	1,222.00	2,916.20
			5XX Other Purchased Services	1,080.00	0.00
			6XX Supplies and Materials	0.00	1,099.15
			810 Dues and Fees	50.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	30,743.79	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	25,697.99	341.37
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	43,135.00	44,550.60
			2XX Personal Services - Employee Benefits	27,351.00	29,256.57
			6XX Supplies and Materials	16,934.00	14,962.59
940	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	16,707.33	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				923,346.33	909,846.28



Trustees' Financial Summary

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05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						219,171.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						812,881.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						909,846.28	(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)						122,207.22	(5)



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05 Carbon County
0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	23,307.00	0.00
1111 District Levy - Real Property	0.00	19,195.75
1112 District Levy - Personal Property	995.00	707.91
1113 District Levy - Heavy Motor Vehicles	0.00	49.53
1114 District Levy - Pers Prop/Mobile Homes	218.00	150.73
1190 Penalties and Interest on Taxes	110.00	73.65
1510 Interest Earnings	1,221.00	153.98
1900 Other Revenue from Local Sources	53.00	44.31
2220 County On-Schedule Trans Reimb	7,960.00	6,428.21
3210 State On-Schedule Trans Reimb	7,959.60	6,428.22
3444 State School Block Grant	703.45	703.45
3460 Montana Oil and Gas Tax	247,336.00	0.00
6100 Material Prior Period Revenue Adjustments	-0.25	-0.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	289,862.80	33,935.48

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	10,260.00	12,282.53
2XX Personal Services - Employee Benefits	3,103.00	571.19
25XX Support Services - Business		
1XX Personal Services - Salaries	6,422.00	8,851.50
2XX Personal Services - Employee Benefits	32.00	38.57
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,052.00	910.94
5XX Other Purchased Services	2,230.00	2,333.51
6XX Supplies and Materials	250.00	11.98
27XX Student Transportation Services		
1XX Personal Services - Salaries	14,342.00	17,768.07
2XX Personal Services - Employee Benefits	862.00	905.48
4XX Purchased Property Services	3,542.00	5,336.41
5XX Other Purchased Services	0.00	15.00
6XX Supplies and Materials	6,176.00	9,603.49
810 Dues and Fees	384.00	125.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	231,139.00	0.00



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05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

280,794.00

58,753.67

Schedule Of Changes Worksheet

Beginning Fund Balance						36,129.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,935.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						58,753.67	(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)						11,310.81	(5)



Trustees' Financial Summary

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05 Carbon County
0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	49.00	5.96
1112 District Levy - Personal Property	7.00	0.00
1114 District Levy - Pers Prop/Mobile Homes	12.00	0.00
1190 Penalties and Interest on Taxes	183.00	1.57
1510 Interest Earnings	2,147.00	1,701.90
6100 Material Prior Period Revenue Adjustments	-0.09	0.13

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,397.91	1,709.56
--	----------	----------

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	51,500.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	51,500.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	283,494.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,709.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,500.00	(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)	233,703.56	(5)



Trustees' Financial Summary

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05 Carbon County
0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	20.00	27.40
1611 National School Lunch Program	1,587.00	0.00
3220 State Food Services Match	58.00	0.00
4550 Federal Child Nutrition	12,549.00	14,182.16
6100 Material Prior Period Revenue Adjustments	0.39	-136.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,214.39	14,072.72

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	12,943.00	17,823.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,943.00	17,823.59

Schedule Of Changes Worksheet

Beginning Fund Balance		7,525.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,072.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		17,823.59	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,774.13	(5)



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05 Carbon County
0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	43.00	0.00
1111 District Levy - Real Property	0.00	5.93
1112 District Levy - Personal Property	23.00	0.00
1114 District Levy - Pers Prop/Mobile Homes	8.00	0.00
1190 Penalties and Interest on Taxes	4.00	1.30
1510 Interest Earnings	197.00	170.43
3460 Montana Oil and Gas Tax	6,474.00	0.00
6100 Material Prior Period Revenue Adjustments	-0.07	0.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,748.93	178.13

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		24,903.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		178.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)		25,081.13	(5)



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05 Carbon County
0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	998.00	864.89
2240 County Retirement Distribution	94,060.00	75,180.00
6100 Material Prior Period Revenue Adjustments	3,683.20	-0.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	98,741.20	76,044.84

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	35,836.00	32,236.69
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,100.00	2,167.85
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,875.00	3,016.52
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,732.00	7,519.82
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,972.00	2,311.40
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,775.00	6,104.59
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,254.00	7,883.52
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,688.00	2,101.45
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	529.00	6,660.70
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,953.00	5,299.28
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	561.00	452.33
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,672.00	3,432.19
910 Food Services		
31XX Food Services		



Trustees' Financial Summary

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05 Carbon County
0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,697.00	5,650.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				79,644.00	84,836.40

Schedule Of Changes Worksheet

Beginning Fund Balance					127,320.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,044.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					84,836.40	(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)					118,528.44	(5)



Trustees' Financial Summary

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05 Carbon County
0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
001 Local	
1510 Interest Earnings	466.92
6100 Material Prior Period Revenue Adjustments	0.15
001 Subtotal	467.07
002 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
140 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	28,665.00
320 Title I - Schoolwide	
4200 Title I, Part A, Improving Basic Programs	94,647.00
390 STATE VO-ED	
3900 State Career & Technical Ed Entitlement	1,864.00
4650 Federal Miscellaneous Grants from OPI	7,794.00
390 Subtotal	9,658.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	134,937.07

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

PRC Program Function Object	2012 Value
001 Local	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	7.65
140 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	30,609.00
2XX Personal Services - Employee Benefits	4,733.39
3XX Purchased Professional and Technical Services	3,260.00
5XX Other Purchased Services	804.79
6XX Supplies and Materials	12,072.67
27XX Student Transportation Services	
2XX Personal Services - Employee Benefits	184.13
5XX Other Purchased Services	1,370.00
140 Subtotal	53,033.98
320 Title I - Schoolwide	
420 Title I, Part A, Improving Basic Programs	



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05 Carbon County
0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
320 Title I - Schoolwide	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	72,237.42
2XX Personal Services - Employee Benefits	27,972.23
	100,209.65
320 Subtotal	
390 STATE VO-ED	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	29.81
6XX Supplies and Materials	2,944.02
	2,973.83
390 Subtotal	
452 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	134.00
6XX Supplies and Materials	2,560.99
	2,694.99
452 Subtotal	
	158,920.10

Schedule Of Changes Worksheet

Beginning Fund Balance	124,506.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	134,937.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	158,920.10	(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)	100,522.97	(5)



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0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Local	467.07	7.65	459.42
002 Advancing Agriculture Education Program	1,500.00	0.00	1,500.00
140 21st Century Community Learning	28,665.00	53,033.98	-24,368.98
320 Title I - Schoolwide	94,647.00	100,209.65	-5,562.65
390 STATE VO-ED	9,658.00	2,973.83	6,684.17
452 Vo Ed Carl Perkins Basic Grant	0.00	2,694.99	-2,694.99
Total	134,937.07	158,920.10	-23,983.03



Trustees' Financial Summary

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05 Carbon County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	123.00	16.89
1112 District Levy - Personal Property	66.00	0.00
1114 District Levy - Pers Prop/Mobile Homes	22.00	0.00
1190 Penalties and Interest on Taxes	47.00	3.69
1510 Interest Earnings	458.00	297.60
3460 Montana Oil and Gas Tax	18,444.00	0.00
6100 Material Prior Period Revenue Adjustments	-0.28	-449.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,159.72	-131.48

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,200.00	5,340.68
2XX Personal Services - Employee Benefits	28.00	92.29
4XX Purchased Property Services	840.00	8,960.00
6XX Supplies and Materials	6,325.00	2,904.99
7XX Property and Equipment Acquisition	0.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,393.00	27,297.96

Schedule Of Changes Worksheet

Beginning Fund Balance	66,442.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-131.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,297.96	(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)	39,012.56	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	3.00	2.41
6100 Material Prior Period Revenue Adjustments	4,999.93	-0.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,002.93	2.37

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					353.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.37	(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)					355.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	4.00	3.27
6100 Material Prior Period Revenue Adjustments	0.21	-0.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>4.21</u>	<u>2.98</u>

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		478.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2.98 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		480.98 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	35.00	29.39
3281 State Technology Aid	805.27	710.36
6100 Material Prior Period Revenue Adjustments	-0.32	-0.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	839.95	739.42

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		4,297.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		739.42	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,036.42	(5)



Trustees' Financial Summary

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05 Carbon County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	3,658.00	4,513.27
1900 Other Revenue from Local Sources	0.00	4,956.37
3460 Montana Oil and Gas Tax	0.00	497,488.92
6100 Material Prior Period Revenue Adjustments	-8,278.56	0.62
9710 Residual Equity Transfers In	231,139.00	0.00
940		
9710 Residual Equity Transfers In	16,707.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	243,225.77	506,959.18

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	28,645.00	27,259.05
4XX Purchased Property Services	14,271.00	27,087.30
5XX Other Purchased Services	6,285.00	5,690.90
6XX Supplies and Materials	37,241.00	20,125.80
7XX Property and Equipment Acquisition	28,196.00	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	3,905.00	2,130.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,630.00	0.00
4XX Purchased Property Services	7,011.00	7,393.24
6XX Supplies and Materials	0.00	1,500.00
7XX Property and Equipment Acquisition	7,288.00	24,907.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
8XX Other Expenditures	2,696.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	139,168.00	116,093.29



Trustees' Financial Summary

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05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						594,658.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						506,959.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						116,093.29	(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)						985,524.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1.00	1.33
6100 Material Prior Period Revenue Adjustments	0.34	0.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.34	1.60

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	195.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.60	(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)	196.60	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1114 District Levy - Pers Prop/Mobile Homes	5.00	0.00
1190 Penalties and Interest on Taxes	2.00	0.00
1510 Interest Earnings	1.00	0.56
6100 Material Prior Period Revenue Adjustments	-0.44	0.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7.56	0.91

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	81.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	81.91	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	20,000.00	44,091.13
XX	39X 1XXX 112	Certified Teacher Staff Salaries	32,406.00	34,965.75
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	248,986.00	222,801.26
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	21,831.65	17,241.07
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,139.54	0.00
XX	XXX 26XX 41X	Energy Utility Services	0.00	34,367.21
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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05 Carbon County
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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,720.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,720.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,906.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,238.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	53,333.31
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



Trustees' Financial Summary

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05 Carbon County
0076 Belfry K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	44,091.13	0.00	0.00	0.00	
280	1XXX	2XX	8,612.93	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	629.25	0.00	0.00	0.00	
Totals			53,333.31	0.00	0.00	0.00	53,333.31

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

FY2011-12

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05 Carbon County

0076 Belfry K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	354,955.69	0.00	0.00	0.00	354,955.69
Buildings	425,782.00	0.00	0.00	0.00	425,782.00
Machinery and Equipment	239,496.50	0.00	0.00	0.00	239,496.50
Totals at Historical Cost	1,020,234.19	0.00	0.00	0.00	1,020,234.19
Governmental Activities, Capital Assets, net	1,020,234.19	0.00	0.00	0.00	1,020,234.19

* 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.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

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05 Carbon County

0076 Belfry K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	19,597.60	0.00	0.00	8,968.60	10,629.00	0.00	10,629.00
Total Governmental Activity							
Long-Term Liabilities	19,597.60	0.00	0.00	8,968.60	10,629.00	0.00	10,629.00

* 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.