



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0368-04870257**

**16 Gallatin County  
0368 Belgrade Elem**

**Due Dates:**

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

County Supt. transmits to the Office of Public Instruction 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:** Jay Bates

**Phone #:** (406) 924-2031

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Lance Voegele

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Mary Ellen Fitzgerald

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

For FY12 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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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
011	Capital Investment and deferred maintenance	STATE	011	
020	State OTO Indian Education for All	STATE	020	state
025	State OTO FullTime Kindergarten Startup	STATE	2	state
099	Comprehensive System of Professional Development	LOCAL		
142	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
190	Flex Forfeiture	LOCAL		
252	Gifted and Talented	STATE		State
311	Title I, Part A, Accountability	FEDERAL		84.348A
312	Title I Accountability	FEDERAL		84.348A
402	Ridge View Misc.	LOCAL		N/A
404	Ridge View Library	LOCAL		N/A
422	Heck Quaw Library	LOCAL		N/A
423	Heck Quaw Math Grant	LOCAL		N/A
424	Heck Quaw Misc.	LOCAL		N/A
442	Intermediate School Misc.	LOCAL		N/A
443	Intermediate School Library	LOCAL		N/A
460	Middle School Misc.	LOCAL		N/A
461	Middle School Misc.	LOCAL		N/A
465	2011-12 School Wellnes in Action Minin Grant	LOCAL		N/A
466	Healthier School Challenge (HUSSC) Mini Grant	STATE		
478	Western Mental Health (CSCT)	LOCAL		
611	Title II Part D	FEDERAL		
633	Other Revenue Sources	LOCAL		
728	Swingshift Afterschool Program	LOCAL		
729	Swing Shift	LOCAL		
733	Eagle's Nest-United Way Grant	LOCAL		
735	Panther Paws	LOCAL		
737	Middle School After School Care	LOCAL		
745	Medicaid Reimbursement	LOCAL		
771	IDEA Part B	FEDERAL		84.027
772	IDEA Part B	FEDERAL		84.027
792	IDEA Preschool	FEDERAL		84.173A
855	Student Assistance Program	LOCAL		N/A



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,540,220.31	177,669.67	148,221.83	176,349.72
02	Taxes Receivable - Real and Personal (120-149)	292,196.56	31,161.41	5,042.87	
03	Taxes Receivable - Protested (150-159)	67,526.13	6,976.54	1,076.33	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,448.06		
06	Other Current Assets (190-210)	2,373.85	754.83		
07	Inventories (220 & 230)				24,301.87
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,902,316.85	219,010.51	154,341.03	200,651.59
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	82.58			
24	Other Current Liabilities (621-679)	7,711.14	1,454.35		24.37
25	Deferred Revenue (680)	358,364.32	38,002.05	6,033.64	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	366,158.04	39,456.40	6,033.64	24.37
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				24,301.87
37	Reserve for Encumbrances (953)	95,987.36	550.88	70,937.97	1,820.50
48	Fund Balance for Budget	1,440,171.45	179,003.23	77,369.42	174,504.85
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,536,158.81	179,554.11	148,307.39	200,627.22
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,902,316.85	219,010.51	154,341.03	200,651.59



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,028.08	724,273.55	1,150,148.78	
02	Taxes Receivable - Real and Personal (120-149)	5.25			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		21,907.58	68,574.50	
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>	11,033.33	746,181.13	1,218,723.28	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			44.99	
25	Deferred Revenue (680)	2.47			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2.47		44.99	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			7,060.45	
48	Fund Balance for Budget	11,030.86	746,181.13	1,211,617.84	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,030.86	746,181.13	1,218,678.29	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,033.33	746,181.13	1,218,723.28	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,000.00	118,664.61
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>			10,000.00	118,664.61
<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			10,000.00	118,664.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>			10,000.00	118,664.61
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			10,000.00	118,664.61



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## Balance Sheet

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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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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## Balance Sheet

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)	408,280.29	419,576.74		406,920.76
02	Taxes Receivable - Real and Personal (120-149)	5,251.38			91,758.89
03	Taxes Receivable - Protested (150-159)	1,085.09			18,449.70
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	414,616.76	419,576.74		517,129.35
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,322.40			109,899.56
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6,322.40			109,899.56
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	408,294.36	419,576.74		407,229.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>	408,294.36	419,576.74		407,229.79
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	414,616.76	419,576.74		517,129.35



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,265,579.39	346,267.03	58,935.50	
02	Taxes Receivable - Real and Personal (120-149)		20,281.41		
03	Taxes Receivable - Protested (150-159)		3,627.47		
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>	11,265,579.39	370,175.91	58,935.50	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,119,997.86			
25	Deferred Revenue (680)		23,908.88		
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>	1,119,997.86	23,908.88		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		23,117.50		
41	Unrestricted Net Assets (940)			58,935.50	
48	Fund Balance for Budget	10,145,581.53	323,149.53		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10,145,581.53	346,267.03	58,935.50	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,265,579.39	370,175.91	58,935.50	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,572.51			
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>	4,572.51			
<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)	130.00			
35	<b>TOTAL LIABILITIES</b>	130.00			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)	103.38			
41	Unrestricted Net Assets (940)	4,339.13			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,442.51			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,572.51			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
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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## 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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,845.98		47,856.30	260.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	15,845.98		47,856.30	260.10
<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)				
45	Assets Held in Trusts	15,845.98		47,856.30	260.10
52	<b>TOTAL FUND BALANCE/EQUITY</b>	15,845.98		47,856.30	260.10
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,845.98		47,856.30	260.10



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## Balance Sheet

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)		594,380.77		
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>		594,380.77		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		594,380.77		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		594,380.77		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		594,380.77		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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	3,629,555.02	3,777,597.08
1112 District Levy - Personal Property	257,600.60	113,512.35
1190 Penalties and Interest on Taxes	17,071.77	29,064.14
1510 Interest Earnings	30,167.87	26,479.17
1700 Student Extracurricular Activity Receipts	3,657.26	0.00
1800 Revenue from Community Services Activities	1,805.91	15,049.83
1900 Other Revenue from Local Sources	404.27	1,052.80
3110 Direct State Aid	4,116,249.84	5,238,702.27
3111 Quality Educator	426,050.35	453,537.86
3112 At Risk Student	0.00	47,195.25
3113 Indian Education For All	43,492.80	46,634.40
3114 American Indian Achievement Gap	8,200.00	6,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	529,676.51	540,296.39
3120 State Guaranteed Tax Base Aid	2,233,733.76	2,355,829.44
3444 State School Block Grant	336,609.20	336,609.20
3730 HB645 State Special Education Allowable Costs	18,109.36	0.00
5300 Operating Transfers from Other Funds	19,800.00	0.00
6100 Material Prior Period Revenue Adjustments	2,955.37	108,011.90
7800 ARRA - State Fiscal Stabilization Fund	464,467.33	0.00
7810 Education Jobs Fund	388,236.97	6,144.11
9710 Residual Equity Transfers In	0.00	4,396.44
<b>020 State OTO Indian Education for All</b>		
6100 Material Prior Period Revenue Adjustments	0.00	247.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>12,527,844.19</b>	<b>13,106,760.05</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	4,151,358.07	5,647,621.73
2XX Personal Services - Employee Benefits	590,056.72	677,354.38
3XX Purchased Professional and Technical Services	1,388.50	5,031.10
4XX Purchased Property Services	1,827.40	1,315.00
5XX Other Purchased Services	9,448.13	4,392.63
6XX Supplies and Materials	195,246.09	190,101.29
7XX Property and Equipment Acquisition	5,600.00	0.00
810 Dues and Fees	230.47	444.00
8XX Other Expenditures	2,113.25	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	528,322.33	478,499.81



# Trustees' Financial Summary

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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>21XX Support Services - Students</b>				
			2XX Personal Services - Employee Benefits	68,928.36	68,954.32
			3XX Purchased Professional and Technical Services	3,855.60	0.00
			5XX Other Purchased Services	19.75	545.96
			6XX Supplies and Materials	611.67	18,647.22
	<b>221X Improvement of Instruction Services</b>				
			1XX Personal Services - Salaries	100,393.24	87,916.03
			2XX Personal Services - Employee Benefits	9,420.77	6,804.48
			3XX Purchased Professional and Technical Services	15,620.33	7,775.00
			4XX Purchased Property Services	135.00	35.00
			5XX Other Purchased Services	11,104.36	26,207.73
			6XX Supplies and Materials	4,515.99	22,794.02
			810 Dues and Fees	151.30	107.40
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	407,985.95	356,762.71
			2XX Personal Services - Employee Benefits	44,570.63	41,805.69
			3XX Purchased Professional and Technical Services	3,564.51	213.75
			4XX Purchased Property Services	12,959.07	8,958.78
			5XX Other Purchased Services	669.50	1,303.85
			6XX Supplies and Materials	191,345.33	263,139.35
			7XX Property and Equipment Acquisition	0.00	3,754.80
			810 Dues and Fees	456.98	210.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	58,984.78	63,000.00
			2XX Personal Services - Employee Benefits	3,576.80	5,422.85
			3XX Purchased Professional and Technical Services	14,636.78	31,620.25
			5XX Other Purchased Services	12,407.85	82.58
			6XX Supplies and Materials	392.97	132.94
			810 Dues and Fees	165.00	0.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	613,732.29	587,323.79
			2XX Personal Services - Employee Benefits	91,722.36	77,248.59
			5XX Other Purchased Services	1,135.50	72.00
			6XX Supplies and Materials	10,593.44	2,037.91
			810 Dues and Fees	89.00	668.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	178,828.65	206,589.43
			2XX Personal Services - Employee Benefits	29,340.97	30,654.28
			3XX Purchased Professional and Technical Services	54,416.30	12,457.30
			4XX Purchased Property Services	3,844.13	7,517.26
			5XX Other Purchased Services	70,487.07	209,618.33
			6XX Supplies and Materials	39,294.78	48,591.82
			7XX Property and Equipment Acquisition	0.00	5,915.00
			810 Dues and Fees	11,226.99	13,265.90



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
			8XX Other Expenditures	0.00	105.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	697,595.98	721,614.18
			2XX Personal Services - Employee Benefits	147,472.03	141,535.14
			3XX Purchased Professional and Technical Services	24,384.25	15,463.74
			4XX Purchased Property Services	370,249.42	428,685.45
			5XX Other Purchased Services	95,119.33	93,631.29
			6XX Supplies and Materials	103,741.93	97,681.56
			7XX Property and Equipment Acquisition	8,394.40	19,861.00
			810 Dues and Fees	1,348.80	677.00
			8XX Other Expenditures	5,448.81	5,033.96
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	124,074.12	216,310.84
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	1,107,648.03	839,862.27
			2XX Personal Services - Employee Benefits	154,734.52	110,339.58
			3XX Purchased Professional and Technical Services	568.00	792.50
			4XX Purchased Property Services	3,550.45	985.00
			5XX Other Purchased Services	0.00	1,377.24
			6XX Supplies and Materials	10,936.25	9,294.84
			810 Dues and Fees	90.00	317.00
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	158,791.73	266,331.87
			2XX Personal Services - Employee Benefits	21,136.47	39,058.78
			3XX Purchased Professional and Technical Services	3,043.60	0.00
			6XX Supplies and Materials	391.87	0.00
			810 Dues and Fees	975.00	1,420.00
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	2,083.63	1,116.82
			810 Dues and Fees	947.50	0.00
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	0.00	128.73
			2XX Personal Services - Employee Benefits	0.00	15.03
			6XX Supplies and Materials	2,606.07	948.55
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	52,655.95	74,743.65
			2XX Personal Services - Employee Benefits	7,569.62	9,414.01
			3XX Purchased Professional and Technical Services	347.50	0.00
			5XX Other Purchased Services	0.00	269.29
			6XX Supplies and Materials	76.48	0.00
	<b>25XX Support Services - Business</b>				



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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
	<b>280 Special Education - Local and State</b>				
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials	67.87	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	68.23	1,075.00
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	19,474.17	0.00
			2XX Personal Services - Employee Benefits	892.95	0.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	2,830.00	14,935.52
			5XX Other Purchased Services	1,594.50	3,860.30
			6XX Supplies and Materials	10,700.21	1,963.98
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	600.00	0.00
			5XX Other Purchased Services	515.67	0.00
			6XX Supplies and Materials	286.10	198.96
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	34,868.78	58,139.31
			2XX Personal Services - Employee Benefits	7,757.41	12,362.74
			6XX Supplies and Materials	94.07	0.00
	<b>410 Miscellaneous Federal Grants Direct from Feds</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	142.33	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	28,422.72	25,617.43
			2XX Personal Services - Employee Benefits	1,173.42	1,367.53
			6XX Supplies and Materials	113.00	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	83,459.48	82,106.20
			2XX Personal Services - Employee Benefits	945.83	1,648.75
			5XX Other Purchased Services	0.00	170.00
			6XX Supplies and Materials	2,313.53	646.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	464,467.33	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			



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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
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	388,236.97	5,406.81
			2XX Personal Services - Employee Benefits	0.00	737.30
	<b>820 Civic Services</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	333.22	0.00
			2XX Personal Services - Employee Benefits	180.23	0.00
	<b>8XX Community Services Programs</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	0.00	14,637.35
			2XX Personal Services - Employee Benefits	0.00	1,077.28
			3XX Purchased Professional and Technical Services	0.00	3,840.00
			5XX Other Purchased Services	0.00	503.09
			6XX Supplies and Materials	0.00	63.43
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			5XX Other Purchased Services	0.00	19.20
			6XX Supplies and Materials	38,905.52	55,777.08
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			2XX Personal Services - Employee Benefits	500,000.00	229,621.74
			810 Dues and Fees	0.00	11,944.10
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	0.00	54,713.54
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	45,519.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>12,251,200.24</u>	<u>12,947,881.03</u>



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						1,313,423.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,106,760.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,947,881.03	(3)
Increase/Decrease of Reserve for Inventories							
This Year	N/A	Less Last Year	N/A	(4a)		N/A	
Increase/Decrease of Reserve for Encumbrances							
This Year	95,987.36	Less Last Year	32,130.93	(4b)		63,856.43	
						63,856.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,536,158.81	(5)



# Trustees' Financial Summary

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## 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
1111 District Levy - Real Property	396,615.42	380,263.75
1112 District Levy - Personal Property	28,061.39	11,767.20
1190 Penalties and Interest on Taxes	1,916.82	3,225.77
1410 Individual Transportation Fees	215.00	609.00
1420 Trans Fees from Other Schl Dists Within State	5,220.91	0.00
1440 Other Transportation Fees	123.37	0.00
1510 Interest Earnings	2,333.38	1,736.96
1900 Other Revenue from Local Sources	50.00	145.06
2220 County On-Schedule Trans Reimb	170,663.34	167,325.26
3210 State On-Schedule Trans Reimb	170,663.34	167,325.28
3444 State School Block Grant	17,340.69	17,340.69
6100 Material Prior Period Revenue Adjustments	-163.64	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>793,040.02</b>	<b>749,738.97</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	20,851.90	19,714.29
2XX Personal Services - Employee Benefits	3,493.59	3,026.51
3XX Purchased Professional and Technical Services	1,927.80	420.00
6XX Supplies and Materials	0.00	1,575.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	9,845.69	12,738.93
5XX Other Purchased Services	2,054.86	0.00
6XX Supplies and Materials	0.00	1,531.15
7XX Property and Equipment Acquisition	0.00	13,716.50
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	441,936.15	480,531.87
2XX Personal Services - Employee Benefits	70,519.66	63,911.59
3XX Purchased Professional and Technical Services	2,741.83	3,530.69
4XX Purchased Property Services	22,101.69	21,104.67
5XX Other Purchased Services	22,378.64	26,293.90
6XX Supplies and Materials	127,015.17	144,145.46
810 Dues and Fees	1,116.30	147.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	53,339.88
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	39,649.25	28,375.10



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	7,676.48	6,402.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>773,309.01</u>	<u>880,505.35</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					309,955.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					749,738.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					880,505.35	(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	550.88	Less Last Year	185.96	(4b)	364.92	
					364.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					179,554.11	(5)



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## 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	105,727.45	37,330.29
1112 District Levy - Personal Property	6,799.02	1,831.42
1190 Penalties and Interest on Taxes	499.31	807.68
1510 Interest Earnings	385.51	1,190.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	113,411.29	41,160.18

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	13,054.06	0.00
7XX Property and Equipment Acquisition	0.00	70,937.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	13,054.06	70,937.97

#### Schedule Of Changes Worksheet

Beginning Fund Balance		107,147.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		41,160.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		70,937.97	(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	70,937.97		
Less Last Year	0.00	(4b)	70,937.97
Ending Fund Balance (1 + 2 - 3 + 4)		70,937.97	(4)
		148,307.39	(5)



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## 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	1,786.37	1,684.39
1611 National School Lunch Program	367,742.48	413,259.75
4550 Federal Child Nutrition	410,271.50	359,874.59
6100 Material Prior Period Revenue Adjustments	33.70	-15.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>779,834.05</u>	<u>774,802.88</u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	324,795.75	351,033.72
2XX Personal Services - Employee Benefits	69,162.42	56,629.97
4XX Purchased Property Services	92.05	997.00
5XX Other Purchased Services	620.35	2,034.29
6XX Supplies and Materials	317,663.49	355,773.09
7XX Property and Equipment Acquisition	0.00	7,303.61
810 Dues and Fees	1,037.91	686.20
8XX Other Expenditures	0.00	345.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>713,371.97</u>	<u>774,802.88</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	205,833.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	774,802.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	774,802.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year	24,301.87	
Less Last Year	31,328.89	(4a)
	-7,027.02	
Increase/Decrease of Reserve for Encumbrances		
This Year	1,820.50	
Less Last Year	0.00	(4b)
	1,820.50	
	-5,206.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	200,627.22	(5)



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## 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
1111 District Levy - Real Property	2.47	5.33
1112 District Levy - Personal Property	2.22	2.66
1190 Penalties and Interest on Taxes	0.89	0.60
1510 Interest Earnings	124.68	108.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>130.26</b>	<b>117.19</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						10,913.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						117.19	(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)						11,030.86	(5)



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## 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	4,884.19	5,855.46
2240 County Retirement Distribution	1,649,745.00	1,627,185.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,654,629.19</b>	<b>1,633,040.58</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	807,624.70	814,177.09
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	72,531.34	64,450.64
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	14,887.64	13,033.70
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	58,996.97	60,126.54
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	8,893.42	9,475.88
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	87,515.06	83,570.45
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	24,497.98	28,628.40
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	95,188.01	97,845.28
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	57,466.22	62,382.51
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	159,590.11	124,192.08
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	22,983.06	38,282.46
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	0.00	9.55
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	7,810.88	10,994.14
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,924.68	3,338.57
<b>329 State Miscellaneous Grants</b>		
<b>1XXX Instruction</b>		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0368-04870257

16 Gallatin County  
0368 Belgrade Elem

## 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
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	7,712.42
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,891.06	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,780.32	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	4,461.20	4,192.90
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,948.32	12,047.86
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	127.24	1,495.45
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	42,810.21	47,161.05
	728 Swingshift Afterschool Program				
		840 Custody and Child Care Services			
			33XX Community Services		
			2XX Personal Services - Employee Benefits	3,867.79	3,721.94
	733 Eagle's Nest-United Way Grant				
		840 Custody and Child Care Services			
			33XX Community Services		
			2XX Personal Services - Employee Benefits	3,400.88	4,396.47
	735 Panther Paws				
		840 Custody and Child Care Services			
			33XX Community Services		
			2XX Personal Services - Employee Benefits	2,546.17	3,327.65
	737 Middle School After School Care				
		840 Custody and Child Care Services			
			33XX Community Services		
			2XX Personal Services - Employee Benefits	0.00	1,227.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,498,743.26</u>	<u>1,495,790.33</u>



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						608,930.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,633,040.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,495,790.33	(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)						746,181.13	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2012 Value</b>
<b>020 State OTO Indian Education for All</b>	
6100 Material Prior Period Revenue Adjustments	-247.42
<b>142 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	114,784.00
<b>190 Flex Forfeiture</b>	
1900 Other Revenue from Local Sources	9,001.67
<b>252 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	11,932.00
<b>311 Title I, Part A, Accountability</b>	
4200 Title I, Part A, Improving Basic Programs	13,957.00
<b>312 Title I Accountability</b>	
4200 Title I, Part A, Improving Basic Programs	530,913.00
<b>402 Ridge View Misc.</b>	
1900 Other Revenue from Local Sources	928.30
4650 Federal Miscellaneous Grants from OPI	7,794.00
<b>402 Subtotal</b>	8,722.30
<b>404 Ridge View Library</b>	
1900 Other Revenue from Local Sources	5,833.73
<b>422 Heck Quaw Library</b>	
1900 Other Revenue from Local Sources	9,130.45
<b>423 Heck Quaw Math Grant</b>	
6100 Material Prior Period Revenue Adjustments	7.89
<b>424 Heck Quaw Misc.</b>	
1900 Other Revenue from Local Sources	897.87
<b>442 Intermediate School Misc.</b>	
1900 Other Revenue from Local Sources	5,511.20
<b>443 Intermediate School Library</b>	
1900 Other Revenue from Local Sources	5,525.09
<b>460 Middle School Misc.</b>	
1900 Other Revenue from Local Sources	9,087.22
<b>461 Middle School Misc.</b>	
1900 Other Revenue from Local Sources	2,372.84
<b>465 2011-12 School Wellnes in Action Minin Grant</b>	
4650 Federal Miscellaneous Grants from OPI	3,100.00
<b>478 Western Mental Health (CSCT)</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	55,859.24
<b>633 Other Revenue Sources</b>	
3357 Montana Administrative Claiming Reimbursement	55,495.76
<b>745 Medicaid Reimbursement</b>	



# Trustees' Financial Summary

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## 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
<b>745 Medicaid Reimbursement</b>	
3355 Medicaid - Miscellaneous	153,131.86
<b>772 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	598,645.00
<b>792 IDEA Preschool</b>	
4570 IDEA Preschool	12,549.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,606,209.70

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

PRC Program Function Object	2012 Value
<b>011 Capital Investment and deferred maintenance</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	2,670.39
<b>025 State OTO FullTime Kindergarten Startup</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	91,074.72
<b>099 Comprehensive System of Professional Development</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	112.20
2XX Personal Services - Employee Benefits	17.92
<b>099 Subtotal</b>	130.12
<b>142 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	89,444.93
2XX Personal Services - Employee Benefits	25,339.07
<b>142 Subtotal</b>	114,784.00
<b>252 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,079.25
2XX Personal Services - Employee Benefits	1,852.75
<b>252 Subtotal</b>	11,932.00



# Trustees' Financial Summary

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## 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
<b>311 Title I, Part A, Accountability</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,037.72
2XX Personal Services - Employee Benefits	304.93
6XX Supplies and Materials	10,459.38
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	151.98
<b>311 Subtotal</b>	13,954.01
<b>312 Title I Accountability</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	331,499.51
2XX Personal Services - Employee Benefits	102,179.06
3XX Purchased Professional and Technical Services	52,443.35
5XX Other Purchased Services	257.60
6XX Supplies and Materials	34,634.20
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	8,291.28
<b>25XX Support Services - Business</b>	
5XX Other Purchased Services	1,608.00
<b>312 Subtotal</b>	530,913.00
<b>402 Ridge View Misc.</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	850.00
5XX Other Purchased Services	1,174.50
6XX Supplies and Materials	694.83
<b>402 Subtotal</b>	2,719.33
<b>404 Ridge View Library</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>222X Educational Media Services</b>	
6XX Supplies and Materials	800.68
<b>422 Heck Quaw Library</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>222X Educational Media Services</b>	
6XX Supplies and Materials	7,577.43
<b>423 Heck Quaw Math Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	





# Trustees' Financial Summary

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## 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
<b>478 Western Mental Health (CSCT)</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	10,123.45
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	42,027.15
	52,150.60
<b>478 Subtotal</b>	
<b>611 Title II Part D</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	409.48
2XX Personal Services - Employee Benefits	102.37
	511.85
<b>611 Subtotal</b>	
<b>745 Medicaid Reimbursement</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	4,505.00
<b>772 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	307,430.14
2XX Personal Services - Employee Benefits	87,800.36
3XX Purchased Professional and Technical Services	38,124.28
5XX Other Purchased Services	2,997.41
6XX Supplies and Materials	70,188.22
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	17,166.81
2XX Personal Services - Employee Benefits	3,495.53
3XX Purchased Professional and Technical Services	38,521.77
6XX Supplies and Materials	195.80
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	2,675.72
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	8,413.20
2XX Personal Services - Employee Benefits	2,409.89
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	12,456.00
	591,875.13
<b>772 Subtotal</b>	
<b>792 IDEA Preschool</b>	



# Trustees' Financial Summary

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## 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
792	IDEA Preschool			
	457	IDEA Preschool		
		1XXX	Instruction	
			1XX Personal Services - Salaries	9,712.12
			2XX Personal Services - Employee Benefits	2,836.88
			<b>792 Subtotal</b>	<u>12,549.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>1,456,665.08</u></u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,083,604.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,606,209.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,456,665.08	(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	7,060.45	Less Last Year	21,531.34	(4b)	-14,470.89	
					-14,470.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,218,678.29	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
011 Capital Investment and deferred maintenance	0.00	2,670.39	-2,670.39
020 State OTO Indian Education for All	-247.42	0.00	-247.42
025 State OTO FullTime Kindergarten Startup	0.00	91,074.72	-91,074.72
099 Comprehensive System of Professional Development	0.00	130.12	-130.12
142 Title II, Part A, Teacher/Principal Train/Recruit	114,784.00	114,784.00	0.00
190 Flex Forfeiture	9,001.67	0.00	9,001.67
252 Gifted and Talented	11,932.00	11,932.00	0.00
311 Title I, Part A, Accountability	13,957.00	13,954.01	2.99
312 Title I Accountability	530,913.00	530,913.00	0.00
402 Ridge View Misc.	8,722.30	2,719.33	6,002.97



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
404 Ridge View Library	5,833.73	800.68	5,033.05
422 Heck Quaw Library	9,130.45	7,577.43	1,553.02
423 Heck Quaw Math Grant	7.89	1.49	6.40
424 Heck Quaw Misc.	897.87	6,020.78	-5,122.91
442 Intermediate School Misc.	5,511.20	3,527.54	1,983.66
443 Intermediate School Library	5,525.09	2,051.42	3,473.67
460 Middle School Misc.	9,087.22	2,492.62	6,594.60
461 Middle School Misc.	2,372.84	1,358.61	1,014.23
465 2011-12 School Wellnes in Action Minin Grant	3,100.00	2,923.07	176.93
466 Healthier School Challenge (HUSSC) Mini Grant	0.00	142.29	-142.29
478 Western Mental Health (CSCT)	55,859.24	52,150.60	3,708.64
611 Title II Part D	0.00	511.85	-511.85
633 Other Revenue Sources	55,495.76	0.00	55,495.76
745 Medicaid Reimbursement	153,131.86	4,505.00	148,626.86
772 IDEA Part B	598,645.00	591,875.13	6,769.87
792 IDEA Preschool	12,549.00	12,549.00	0.00
<b>Total</b>	<b>1,606,209.70</b>	<b>1,456,665.08</b>	<b>149,544.62</b>



# Trustees' Financial Summary

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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
1910 Rentals	7,955.00	6,441.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,955.00	6,441.44

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	4,396.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	4,396.44

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,955.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,441.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,396.44	(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)	10,000.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	948.19	629.71
5300 Operating Transfers from Other Funds	0.00	54,713.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	948.19	55,343.25

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	19,800.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,800.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	63,321.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,343.25	(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)	118,664.61	(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
1111 District Levy - Real Property	59,292.80	60,225.55
1112 District Levy - Personal Property	4,201.79	1,824.98
1190 Penalties and Interest on Taxes	280.27	474.61
1510 Interest Earnings	3,492.21	3,753.28
1900 Other Revenue from Local Sources	210.09	136.33
3281 State Technology Aid	12,652.56	13,449.61
3445 State Combined Fund School Block Grant	28,686.86	28,686.86
6100 Material Prior Period Revenue Adjustments	31.46	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>108,848.04</b>	<b>108,551.22</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	3,194.69	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	0.00	58,531.79
2XX Personal Services - Employee Benefits	0.00	4,734.62
6XX Supplies and Materials	34.98	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,229.67</b>	<b>63,266.41</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	365,885.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108,551.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,266.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	2,875.46	(4b)
		-2,875.46
		-2,875.46 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	408,294.36	(5)



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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	4,788.00	4,149.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,788.00	4,149.80

#### 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		
6XX Supplies and Materials	0.00	2,099.90
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	2,225.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	4,325.49

#### Schedule Of Changes Worksheet

Beginning Fund Balance	419,752.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,149.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,325.49	(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)	419,576.74	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	560,123.07	1,242,645.93
1112 District Levy - Personal Property	49,738.22	31,550.62
1190 Penalties and Interest on Taxes	3,303.94	5,702.68
1510 Interest Earnings	6,225.41	5,172.09
1900 Other Revenue from Local Sources	0.00	97,445.70
3120 State Guaranteed Tax Base Aid	253,563.42	322,019.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>872,954.06</b>	<b>1,704,536.59</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	15,225.80	15,225.63
840 Principal On Debt	740,000.00	955,000.00
850 Interest on Debt	287,296.52	617,969.53
860 Agent Fees/Issuance Costs	600.00	2,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,043,122.32</b>	<b>1,590,195.16</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	292,888.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,704,536.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,590,195.16	(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)	407,229.79	(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	0.00	87,728.13
5110 Sale of Bonds	0.00	12,360,347.95
6100 Material Prior Period Revenue Adjustments	-402.54	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>-402.54</b>	<b>12,448,076.08</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	11,697.88	22.40
6XX Supplies and Materials	6,558.00	0.00
7XX Property and Equipment Acquisition	21,895.00	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
5XX Other Purchased Services	0.00	10,463.00
7XX Property and Equipment Acquisition	12,982.52	2,292,031.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>53,133.40</b>	<b>2,302,516.95</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	22.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,448,076.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,302,516.95	(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)	10,145,581.53	(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
1111 District Levy - Real Property	0.00	315,366.77
1112 District Levy - Personal Property	0.00	6,649.12
1190 Penalties and Interest on Taxes	0.00	334.59
1510 Interest Earnings	0.00	799.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>0.00</b>	<b>323,149.53</b>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		323,149.53	(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	23,117.50		
Less Last Year	0.00	(4b)	23,117.50
			23,117.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		346,267.03	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	910.27	724.22
<b>728 Swingshift Afterschool Program</b>		
1900 Other Revenue from Local Sources	30,586.00	36,809.51
<b>733 Eagle's Nest-United Way Grant</b>		
1900 Other Revenue from Local Sources	40,427.25	40,626.80
1920 Contributions/Donations from Private Sources	9,000.00	9,030.00
<b>733 Subtotal</b>	49,427.25	49,656.80
<b>735 Panther Paws</b>		
1900 Other Revenue from Local Sources	12,393.50	8,961.50
1920 Contributions/Donations from Private Sources	5,000.00	6,000.00
<b>735 Subtotal</b>	17,393.50	14,961.50
<b>737 Middle School After School Care</b>		
1920 Contributions/Donations from Private Sources	0.00	16,200.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	98,317.02	118,352.03

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

PRC Program Function Object	2011 Value	2012 Value
<b>728 Swingshift Afterschool Program</b>		
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
1XX Personal Services - Salaries	29,092.97	30,518.18
2XX Personal Services - Employee Benefits	5,925.00	5,686.35
6XX Supplies and Materials	344.99	448.05
<b>728 Subtotal</b>	35,362.96	36,652.58
<b>733 Eagle's Nest-United Way Grant</b>		
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
1XX Personal Services - Salaries	34,229.14	43,842.53
2XX Personal Services - Employee Benefits	5,308.78	6,781.11
6XX Supplies and Materials	0.00	47.98
<b>733 Subtotal</b>	39,537.92	50,671.62
<b>735 Panther Paws</b>		
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
1XX Personal Services - Salaries	23,018.58	27,185.33
2XX Personal Services - Employee Benefits	3,322.73	3,262.13



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
735	Panther Paws				
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			6XX Supplies and Materials	212.45	0.00
			<b>735 Subtotal</b>	<u>26,553.76</u>	<u>30,447.46</u>
737	Middle School After School Care				
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	0.00	10,417.67
			2XX Personal Services - Employee Benefits	0.00	526.44
			<b>737 Subtotal</b>	<u>0.00</u>	<u>10,944.11</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>101,454.64</u></u>	<u><u>128,715.77</u></u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					69,299.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					118,352.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					128,715.77	(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)					58,935.50	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 72 - Miscellaneous Enterprise Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	113.01	70.12
1910 Rentals	1,962.00	5,859.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>2,075.01</u>	<u>5,929.46</u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
1XX Personal Services - Salaries	3,421.20	4,704.07
2XX Personal Services - Employee Benefits	157.15	271.49
4XX Purchased Property Services	1,633.04	692.16
6XX Supplies and Materials	381.33	3,203.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>5,592.72</u>	<u>8,870.89</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		7,280.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,929.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8,870.89	(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	103.38		
Less Last Year	0.00	(4b)	103.38
			103.38 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,442.51	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	132.81	158.73
1900 Other Revenue from Local Sources	2,800.00	0.00
1920 Contributions/Donations from Private Sources	5,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>7,932.81</b>	<b>158.73</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
8XX Other Expenditures	639.58	0.00
<b>855 Student Assistance Program</b>		
<b>860 Community Drug Free Programs</b>		
<b>33XX Community Services</b>		
3XX Purchased Professional and Technical Services	0.00	1,490.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>639.58</b>	<b>1,490.89</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		17,178.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		158.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,490.89	(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)		15,845.98	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	68.24	0.00
1700 Student Extracurricular Activity Receipts	87,094.88	44,761.04
6100 Material Prior Period Revenue Adjustments	-5,956.80	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	81,206.32	44,761.04

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	76,077.45	57,298.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	76,077.45	57,298.49

### Schedule Of Changes Worksheet

Beginning Fund Balance	60,393.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,761.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,298.49	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	47,856.30	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2.95	2.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2.95	2.52

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	257.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.52	(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)	260.10	(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	530,584.15	547,749.21
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	54,459.77	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	5,041,495.28	5,369,875.43
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	35,044.36	15,159.69
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,664.51	2,391.44
XX	XXX 26XX 41X	Energy Utility Services	231,236.02	232,354.55
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	699,797.28
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	158,446.64	1,784,485.66
XX	XXX 4XXX 73X	Major Equipment-New	913.00	94,751.31
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	344,157.30
b. Related Services Block Grant Entitlement	114,711.48
c. Total Entitlements Subject to Reversion	458,868.78

### 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)]	610,295.48
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,354,678.16
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%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	839,862.27	0.00	0.00	0.00	
280	1XXX	2XX	110,339.58	0.00	0.00	0.00	
280	1XXX	3XX	792.50	0.00	0.00	0.00	
280	1XXX	4XX	985.00	0.00	0.00	0.00	
280	1XXX	5XX	1,377.24	0.00	0.00	0.00	
280	1XXX	6XX	9,294.84	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	266,331.87	0.00	0.00	0.00	
280	21XX	2XX	39,058.78	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	1,116.82	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	128.73	0.00	0.00	0.00	
280	222X	2XX	15.03	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	948.55	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	74,743.65	0.00	0.00	0.00	
280	24XX	2XX	9,414.01	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	269.29	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			1,354,678.16	0.00	0.00	0.00	1,354,678.16

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

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	777,983.08	0.00	0.00	0.00	777,983.08
Land Improvements	29,116.50	0.00	0.00	0.00	29,116.50
Buildings	18,081,540.39	-2,778.60	135,947.88	0.00	18,214,709.67
Machinery and Equipment	3,019,473.97	0.00	57,750.91	0.00	3,077,224.88
Construction in Progress	108,191.32	0.00	2,066,329.42	0.00	2,174,520.74
Totals at Historical Cost	22,016,305.26	-2,778.60	2,260,028.21	0.00	24,273,554.87
Less Accumulated Depreciation For:					
Improvement Accum	9,442.83	0.00	3,639.56	0.00	13,082.39
Building Accum	6,485,601.94	-138.93	373,251.95	0.00	6,858,714.96
Machinery and Equipment Accum	2,157,707.83	-10,283.68	196,533.64	0.00	2,343,957.79
Total Accumulated Depreciation	8,652,752.60	-10,422.61	573,425.15	0.00	9,215,755.14
Governmental Activities, Capital Assets, net	13,363,552.66	7,644.01	1,686,603.06	0.00	15,057,799.73

\* 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
Instruction (1XXX)	21,212.50	0.00	0.00
Support Services Staff (22XX)	3,185.35	0.00	0.00
General Administration (23XX)	8,316.35	0.00	0.00
Operations and Maintenance (26XX)	362,199.71	0.00	0.00
Transportation (27XX)	148,066.72	0.00	0.00
Food Service (31XX)	680.16	0.00	0.00
Extracurricular (34XX, 35XX)	1,866.93	0.00	0.00
Unallocated	27,897.43	0.00	0.00
Total Depreciation for FY2012	573,425.15	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## 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-
<b>Governmental Activities*</b>							
Bonds							
10/26/2009	2,465,000.00	0.00	270,000.00	0.00	2,195,000.00	285,000.00	1,910,000.00
08/18/2011	0.00	2,316,000.00	136,235.00	0.00	2,179,765.00	136,235.00	2,043,530.00
08/18/2011	0.00	10,000,000.00	435,000.00	0.00	9,565,000.00	390,000.00	9,175,000.00
01/28/2005	4,665,000.00	0.00	250,000.00	0.00	4,415,000.00	260,000.00	4,155,000.00
Compensated Absences	211,090.45	964,775.55	0.00	0.00	1,175,866.00	0.00	1,175,866.00
Special Improvements (SIDs)	15,713.78	0.00	8,713.78	0.00	7,000.00	0.00	7,000.00
Other Post Employment Benefits	410,906.30	70,860.30	0.00	0.00	481,766.60	0.00	481,766.60
Total Governmental Activity	7,767,710.53	13,351,635.85	1,099,948.78	0.00	20,019,397.60	1,071,235.00	18,948,162.60
Long-Term Liabilities							

\* 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.