



Trustees' Financial Summary

FY2011-12

Submit ID: 0112-26579086

07 Cascade County

0112 Belt 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: Nona Coughlan

Phone #: (406) 277-3351

(Signature)

(Date)

Chair, Board of Trustees: Scott Meissner

(Signature)

(Date)

County Superintendent: Jamie Bailey

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
360	Gifted and Talented	STATE	0701121309	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
420	Title I Improving Basic Programs	FEDERAL	Federal	84.010A
432	Title III Part A English Language Acquisition	FEDERAL		84.365A
434	21st Century Community Learning	FEDERAL	Federa;	84.287
910	Budget Amendment			



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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)	410,197.34	61,361.27	24,933.37	13,316.60
02	Taxes Receivable - Real and Personal (120-149)	48,027.75	8,817.29	1,366.68	
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	458,225.09	70,178.56	26,300.05	13,316.60
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	48,027.75	8,817.29	1,366.68	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	48,027.75	8,817.29	1,366.68	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	410,197.34	61,361.27	24,933.37	13,316.60
52	TOTAL FUND BALANCE/EQUITY	410,197.34	61,361.27	24,933.37	13,316.60
53	TOTAL LIABILITIES AND FUND BALANCE	458,225.09	70,178.56	26,300.05	13,316.60



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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)	4,177.16	104,236.13	49,112.04	3,366.06
02	Taxes Receivable - Real and Personal (120-149)				265.09
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	4,177.16	104,236.13	49,112.04	3,631.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				265.09
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				265.09
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,177.16	104,236.13	49,112.04	3,366.06
52	TOTAL FUND BALANCE/EQUITY	4,177.16	104,236.13	49,112.04	3,366.06
53	TOTAL LIABILITIES AND FUND BALANCE	4,177.16	104,236.13	49,112.04	3,631.15



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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)			2,961.04	4,548.72
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			2,961.04	4,548.72
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			2,961.04	4,548.72
52	TOTAL FUND BALANCE/EQUITY			2,961.04	4,548.72
53	TOTAL LIABILITIES AND FUND BALANCE			2,961.04	4,548.72



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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)
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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Balance Sheet

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)	522.99	1,020.40		11,660.01
02	Taxes Receivable - Real and Personal (120-149)	2,424.24			10,885.87
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,947.23	1,020.40		22,545.88
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,424.24			10,885.87
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,424.24			10,885.87
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	522.99	1,020.40		11,660.01
52	TOTAL FUND BALANCE/EQUITY	522.99	1,020.40		11,660.01
53	TOTAL LIABILITIES AND FUND BALANCE	2,947.23	1,020.40		22,545.88



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
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		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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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)
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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
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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Balance Sheet

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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Balance Sheet

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
1110 District Tax Levy	594,638.20	594,595.51
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	31,252.21	3,133.46
1190 Penalties and Interest on Taxes	2,013.49	2,559.71
1510 Interest Earnings	1,287.75	983.48
1900 Other Revenue from Local Sources	0.00	1,168.62
3110 Direct State Aid	450,510.25	533,892.54
3111 Quality Educator	57,721.95	58,102.20
3112 At Risk Student	0.00	5,575.71
3113 Indian Education For All	4,324.80	4,304.40
3114 American Indian Achievement Gap	800.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	30,126.46	31,766.05
3120 State Guaranteed Tax Base Aid	71,984.64	72,372.30
3444 State School Block Grant	29,313.53	29,313.53
3445 State Combined Fund School Block Grant	0.00	734.87
3730 HB645 State Special Education Allowable Costs	1,800.74	0.00
7800 ARRA - State Fiscal Stabilization Fund	50,834.45	0.00
7810 Education Jobs Fund	42,491.28	626.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,369,099.75	1,340,528.55

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	572,494.06	656,535.26
2XX Personal Services - Employee Benefits	132,101.66	137,562.23
3XX Purchased Professional and Technical Services	1,763.00	1,590.81
5XX Other Purchased Services	3,861.63	4,190.45
6XX Supplies and Materials	34,404.31	25,842.09
222X Educational Media Services		
3XX Purchased Professional and Technical Services	601.66	795.00
6XX Supplies and Materials	5,895.11	5,079.10
23XX Support Services - General Administration		
1XX Personal Services - Salaries	26,871.00	24,119.58
2XX Personal Services - Employee Benefits	11,583.20	13,288.99
3XX Purchased Professional and Technical Services	23,880.00	23,340.48
4XX Purchased Property Services	5,397.97	6,638.78
5XX Other Purchased Services	1,120.22	1,499.75
6XX Supplies and Materials	3,997.19	2,305.07
810 Dues and Fees	18,450.49	24,916.98
24XX Support Services - School Administration		



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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				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	45,717.39	35,521.66
			2XX Personal Services - Employee Benefits	15,017.45	7,486.28
			5XX Other Purchased Services	569.00	1,080.59
			6XX Supplies and Materials	10,946.67	11,119.36
			810 Dues and Fees	612.00	1,145.04
		25XX Support Services - Business			
			1XX Personal Services - Salaries	7,183.88	13,480.54
			2XX Personal Services - Employee Benefits	141.71	36.98
			5XX Other Purchased Services	6,747.11	7,340.53
			6XX Supplies and Materials	845.64	936.40
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	82,030.69	47,701.43
			2XX Personal Services - Employee Benefits	7,149.04	6,904.20
			4XX Purchased Property Services	72,996.18	112,398.13
			5XX Other Purchased Services	11,500.00	6,000.00
			6XX Supplies and Materials	19,106.03	28,694.03
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	37,001.15	36,745.97
			2XX Personal Services - Employee Benefits	7,764.95	8,210.76
			5XX Other Purchased Services	300.00	241.10
			6XX Supplies and Materials	975.05	896.99
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	5,234.85	5,183.09
	365 Indian Education for All - OTO & Ongoing				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	4,304.40
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	22,000.00	20,800.34
			2XX Personal Services - Employee Benefits	1,918.40	1,500.00
			6XX Supplies and Materials	0.00	3,092.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	50,834.45	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	42,491.28	626.17
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	47,690.24	57,451.15



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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
	910	Food Services			
910	Budget Amendment				
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	37,607.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,339,194.66</u>	<u>1,384,208.71</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					453,877.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,340,528.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,384,208.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					410,197.34	(5)



Trustees' Financial Summary

FY2011-12

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07 Cascade County

0112 Belt Elem

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	91,150.21	113,946.45
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	103.90	557.09
1190 Penalties and Interest on Taxes	317.72	429.11
1510 Interest Earnings	256.57	135.38
2220 County On-Schedule Trans Reimb	22,000.00	21,643.20
3210 State On-Schedule Trans Reimb	22,000.00	21,643.20
3444 State School Block Grant	741.67	741.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	136,570.07	159,096.10

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	17,502.19	13,782.58
2XX Personal Services - Employee Benefits	47.60	40.12
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	5,490.09
2XX Personal Services - Employee Benefits	0.00	12.14
25XX Support Services - Business		
1XX Personal Services - Salaries	8,881.57	6,929.17
2XX Personal Services - Employee Benefits	26.09	19.80
27XX Student Transportation Services		
1XX Personal Services - Salaries	37,926.56	29,521.67
2XX Personal Services - Employee Benefits	3,932.00	4,227.00
4XX Purchased Property Services	35,534.22	36,431.14
5XX Other Purchased Services	8,261.11	8,480.05
6XX Supplies and Materials	39,738.08	30,775.25
7XX Property and Equipment Acquisition	9,095.28	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	30,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	160,944.70	165,709.01



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						67,974.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						159,096.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						165,709.01	(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)						61,361.27	(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
1110 District Tax Levy	19,437.12	16,596.30
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	24.76	111.11
1190 Penalties and Interest on Taxes	67.80	80.03
1510 Interest Earnings	33.58	28.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,563.26	16,815.70

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	19,976.07	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,976.07	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		8,117.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		16,815.70	(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)		24,933.37	(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
1611 National School Lunch Program	63,000.00	64,500.00
4550 Federal Child Nutrition	74,407.61	71,839.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	137,407.61	136,339.66

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	66,351.34	68,119.05
2XX Personal Services - Employee Benefits	4,204.64	3,632.05
6XX Supplies and Materials	65,176.48	63,025.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	135,732.46	134,776.44

Schedule Of Changes Worksheet

Beginning Fund Balance	11,753.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	136,339.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	134,776.44	(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)	13,316.60	(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
1110 District Tax Levy	0.14	0.95
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.81	3.50
1190 Penalties and Interest on Taxes	0.13	0.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.08	4.58

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					4,172.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4.58	(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)					4,177.16	(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	190.66	178.76
2240 County Retirement Distribution	172,901.14	165,817.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	173,091.80	165,995.93

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	101,695.16	104,064.12
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,784.29	6,625.80
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,911.81	6,653.55
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,841.07	3,449.03
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,719.57	6,917.28
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,846.69	6,077.53
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,653.04	6,051.87
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,451.46	2,689.53
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,224.08	9,294.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	153,127.17	151,823.29



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						90,063.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						165,995.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						151,823.29	(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)						104,236.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	169,513.00	168,971.00	542.00



Trustees' Financial Summary

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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
1110 District Tax Levy	0.08	3,310.86
1190 Penalties and Interest on Taxes	0.00	3.60
1510 Interest Earnings	28.44	22.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28.52	3,336.71

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	0.00	2,700.00
2XX Personal Services - Employee Benefits	0.00	347.70
6XX Supplies and Materials	0.00	6,963.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	10,011.00

Schedule Of Changes Worksheet

Beginning Fund Balance	10,040.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,336.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,011.00	(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)	3,366.06	(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
1910 Rentals	100.00	600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100.00	600.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	131.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	131.76	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,361.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	600.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,961.04	(5)



Trustees' Financial Summary

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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	12.91	9.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12.91	9.88

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	4,538.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.88	(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)	4,548.72	(5)



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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
1110 District Tax Levy	30,053.55	30,229.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	35.49	163.32
1190 Penalties and Interest on Taxes	104.31	130.33
3281 State Technology Aid	1,354.30	1,351.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,547.65	31,874.27

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	33,277.15	32,153.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,277.15	32,153.46

Schedule Of Changes Worksheet

Beginning Fund Balance		802.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		31,874.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		32,153.46	(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)		522.99	(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
1110 District Tax Levy	114,329.77	134,242.73
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	128.53	475.59
1190 Penalties and Interest on Taxes	385.16	511.33
1510 Interest Earnings	61.70	87.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	114,905.16	135,316.95

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		
840 Principal On Debt	90,000.00	100,000.00
850 Interest on Debt	24,502.50	10,563.75
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	114,802.50	110,863.75

Schedule Of Changes Worksheet

Beginning Fund Balance	-12,793.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	135,316.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,863.75	(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)	11,660.01	(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	37,001.15	37,260.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	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	670,001.30	643,914.36
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,971.97	15,595.56
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	307.41
XX	XXX 26XX 41X	Energy Utility Services	51,765.67	99,398.13
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,766.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,766.05

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,587.98
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,742.88
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,277.91
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: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	36,745.97	0.00	0.00	0.00	
280	1XXX	2XX	8,210.76	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	241.10	0.00	0.00	0.00	
280	1XXX	6XX	896.99	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	5,183.09	0.00	0.00	0.00	
Totals			51,277.91	0.00	0.00	0.00	51,277.91

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

Submit ID: 0112-26579086

07 Cascade County

0112 Belt Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	14,400.00	0.00	0.00	0.00	14,400.00
Machinery and Equipment	365,789.00	0.00	0.00	0.00	365,789.00
Totals at Historical Cost	380,189.00	0.00	0.00	0.00	380,189.00
Governmental Activities, Capital Assets, net	380,189.00	0.00	0.00	0.00	380,189.00

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

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

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

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0112-26579086

07 Cascade County

0112 Belt Elem

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*							
Bonds							
10/27/2005	525,000.00	0.00	100,000.00	0.00	425,000.00	100,000.00	325,000.00
Compensated Absences	49,917.38	0.00	0.00	0.00	49,917.38	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	574,917.38	0.00	100,000.00	0.00	474,917.38	100,000.00	325,000.00

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

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