



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

**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 FY13 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.



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
011	State OTO Capital Invest & Deferred Maintenance	STATE		state
020	State OTO Indian Education for All	STATE		state
050	Summer School	LOCAL		Local
051	Title X, Summer Enrichment Program	STATE		
052	Jobs for Montana Graduates	STATE		State
099	Comprehensive System of Professional Development	LOCAL		
101	Elementary SB348	STATE		
143	Title II Part A FY13	FEDERAL		
144	Title II, Part A, FY2004	FEDERAL		
164	Title IV, Part A, Safe & Drug-Free FY2004	FEDERAL		
184	Elem Student Activity/Petty Cash Accounts	LOCAL		
190	Flex Forfeiture	LOCAL		
224	Title I FY2003-04	FEDERAL		
243	IDEA Part B FY2002-03	FEDERAL		
244	IDEA Part B FY2003-04	FEDERAL		
253	Gifted and Talented FY13	STATE		
254	Preschool Grant FY2003-04	STATE		
274	Gifted and Talented FY2004	STATE		
283	Title II Part D	FEDERAL		
311	Title I, Part A, FY2011	FEDERAL		84.348A
313	Title I, Part A, FY2013	FEDERAL		84.348A
314	Title I, FY2004	FEDERAL		
394	Title V Part A FY2004	FEDERAL		
398	Title V Part A FY2008	FEDERAL		
402	Ridge View Activity	LOCAL		
404	Ridge View Library	LOCAL		
422	H/Q Library	LOCAL		
424	H/Q Main Activity	LOCAL		
442	I/S Activity	LOCAL		
443	I/S Library	LOCAL		
460	M/S Activity	LOCAL		
461	M/S Library	LOCAL		
465	2011-12 School Wellness in Action Mini Grant	STATE		
466	Healthier School Challenge *HUSSC) Mini Grant	STATE		
478	Western Mental Health (CSCT)	LOCAL		
604	Title II Part D FY2004	FEDERAL		
606	Title II Part D FY2006	FEDERAL		



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

**16 Gallatin County
0368 Belgrade Elem**

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
608	Title II Part D FY2008	FEDERAL		
633	District Reimbursements	LOCAL		
644	Walk to School Minigrant	STATE		
728	Swing Shift Local	LOCAL		
733	Eagles Nest	LOCAL		
735	Panther Paws Afterschool Program	LOCAL		
737	M/S After School Care	LOCAL		
745	Medicaid Reimbursement - Interlocal Agreement	LOCAL		
772	IDEA Part B, FY12	FEDERAL		
773	IDEA Part B, FY13	FEDERAL		
774	IDEA Part B, FY2004	FEDERAL		
775	IDEA Part B, FY2005	FEDERAL		
793	IDEA Part B, Preschool FY13	FEDERAL		
794	IDEA Preschool, FY2004	FEDERAL		
796	IDEA Part B, Preschool FY2006	FEDERAL		
799	IDEA Part B, Preschool FY2009	FEDERAL		
805	Graduation Matters	LOCAL		
855	Student Assistance Program	LOCAL		



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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)	1,747,481.45	226,531.31	238,859.40	170,874.88
02	Taxes Receivable - Real and Personal (120-149)	225,879.70	28,535.01	7,647.82	
03	Taxes Receivable - Protested (150-159)	93,102.30	10,835.35	2,336.80	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	139.13	4,554.00		
06	Other Current Assets (190-210)	175.10	101.11		
07	Inventories (220 & 230)				43,669.76
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,066,777.68	270,556.78	248,844.02	214,544.64
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	318,982.00	39,370.36	9,984.62	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	318,982.00	39,370.36	9,984.62	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				43,669.76
37	Reserve for Encumbrances (953)	48,275.21	961.00	241,500.00	
48	Fund Balance for Budget	1,699,520.47	230,225.42	-2,640.60	170,874.88
52	TOTAL FUND BALANCE/EQUITY	1,747,795.68	231,186.42	238,859.40	214,544.64
53	TOTAL LIABILITIES AND FUND BALANCE	2,066,777.68	270,556.78	248,844.02	214,544.64



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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)	11,117.42	586,284.26	1,078,832.31	
02	Taxes Receivable - Real and Personal (120-149)	3.85			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			370,424.65	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,121.27	586,284.26	1,449,256.96	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3.85			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3.85			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			6,153.01	
48	Fund Balance for Budget	11,117.42	586,284.26	1,443,103.95	
52	TOTAL FUND BALANCE/EQUITY	11,117.42	586,284.26	1,449,256.96	
53	TOTAL LIABILITIES AND FUND BALANCE	11,121.27	586,284.26	1,449,256.96	



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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)			10,000.00	119,617.77
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			10,000.00	119,617.77
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			10,000.00	119,617.77
52	TOTAL FUND BALANCE/EQUITY			10,000.00	119,617.77
53	TOTAL LIABILITIES AND FUND BALANCE			10,000.00	119,617.77



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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)	550,676.97	413,870.92		640,930.38
02	Taxes Receivable - Real and Personal (120-149)	3,679.01			72,794.75
03	Taxes Receivable - Protested (150-159)	1,501.12			28,943.02
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	555,857.10	413,870.92		742,668.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,180.13			101,737.77
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,180.13			101,737.77
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	550,676.97	413,870.92		640,930.38
52	TOTAL FUND BALANCE/EQUITY	550,676.97	413,870.92		640,930.38
53	TOTAL LIABILITIES AND FUND BALANCE	555,857.10	413,870.92		742,668.15



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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)	826,723.01	932,659.22	41,924.19	
02	Taxes Receivable - Real and Personal (120-149)		17,188.73		
03	Taxes Receivable - Protested (150-159)		6,723.92		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			13,519.95	
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	826,723.01	956,571.87	55,444.14	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		23,912.65		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		23,912.65		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	346,909.69	93,019.30		
41	Unrestricted Net Assets (940)			55,444.14	
48	Fund Balance for Budget	479,813.32	839,639.92		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	826,723.01	932,659.22	55,444.14	
53	TOTAL LIABILITIES AND FUND BALANCE	826,723.01	956,571.87	55,444.14	



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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)	224.17			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	1,654.72			
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	1,878.89			
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)	130.00			
35	TOTAL LIABILITIES	130.00			
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)	55.00			
41	Unrestricted Net Assets (940)	1,693.89			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,748.89			
53	TOTAL LIABILITIES AND FUND BALANCE	1,878.89			



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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)	14,840.05		44,229.29	262.25
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,840.05		44,229.29	262.25
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	14,840.05		44,229.29	262.25
52	TOTAL FUND BALANCE/EQUITY	14,840.05		44,229.29	262.25
53	TOTAL LIABILITIES AND FUND BALANCE	14,840.05		44,229.29	262.25



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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)		574,455.03		
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		574,455.03		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		574,455.03		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		574,455.03		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		574,455.03		



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	3,777,597.08	3,818,161.55
1112 District Levy - Personal Property	113,512.35	115,795.14
1190 Penalties and Interest on Taxes	29,064.14	25,386.40
1510 Interest Earnings	26,479.17	27,965.44
1800 Revenue from Community Services Activities	15,049.83	2,584.45
1900 Other Revenue from Local Sources	1,052.80	327.46
3110 Direct State Aid	5,238,702.27	5,475,288.20
3111 Quality Educator	453,537.86	453,802.52
3112 At Risk Student	47,195.25	49,724.33
3113 Indian Education For All	46,634.40	47,470.80
3114 American Indian Achievement Gap	6,400.00	10,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	540,296.39	688,608.48
3120 State Guaranteed Tax Base Aid	2,355,829.44	2,544,142.61
3444 State School Block Grant	336,609.20	373,461.46
3446 SB372 Block Grant Reimbursement	0.00	32,911.47
6100 Material Prior Period Revenue Adjustments	108,011.90	36,101.42
7810 Education Jobs Fund	6,144.11	0.00
9710 Residual Equity Transfers In	4,396.44	2,460.00
020 State OTO Indian Education for All		
6100 Material Prior Period Revenue Adjustments	247.42	0.00
745 Medicaid Reimbursement - Interlocal Agreement		
6100 Material Prior Period Revenue Adjustments	0.00	-29,979.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,106,760.05	13,674,612.73

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	5,647,621.73	6,005,228.48
2XX Personal Services - Employee Benefits	677,354.38	634,487.69
3XX Purchased Professional and Technical Services	5,031.10	3,271.72
4XX Purchased Property Services	1,315.00	1,819.70
5XX Other Purchased Services	4,392.63	10,932.25
6XX Supplies and Materials	190,101.29	429,345.67
810 Dues and Fees	444.00	250.00
21XX Support Services - Students		
1XX Personal Services - Salaries	478,499.81	520,725.13
2XX Personal Services - Employee Benefits	68,954.32	75,089.62
5XX Other Purchased Services	545.96	1,145.70



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials	18,647.22	7,495.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	87,916.03	4,112.49
			2XX Personal Services - Employee Benefits	6,804.48	368.82
			3XX Purchased Professional and Technical Services	7,775.00	25,489.11
			4XX Purchased Property Services	35.00	56.00
			5XX Other Purchased Services	26,207.73	17,389.12
			6XX Supplies and Materials	22,794.02	12,329.04
			810 Dues and Fees	107.40	5,488.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	356,762.71	419,789.05
			2XX Personal Services - Employee Benefits	41,805.69	43,958.70
			3XX Purchased Professional and Technical Services	213.75	22,253.45
			4XX Purchased Property Services	8,958.78	54,164.48
			5XX Other Purchased Services	1,303.85	429.67
			6XX Supplies and Materials	263,139.35	141,055.07
			7XX Property and Equipment Acquisition	3,754.80	0.00
			810 Dues and Fees	210.00	420.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	63,000.00	43,999.96
			2XX Personal Services - Employee Benefits	5,422.85	3,590.40
			3XX Purchased Professional and Technical Services	31,620.25	33,732.50
			5XX Other Purchased Services	82.58	108.75
			6XX Supplies and Materials	132.94	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	587,323.79	792,078.45
			2XX Personal Services - Employee Benefits	77,248.59	88,395.80
			5XX Other Purchased Services	72.00	307.85
			6XX Supplies and Materials	2,037.91	5,424.01
			810 Dues and Fees	668.00	581.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	206,589.43	153,216.79
			2XX Personal Services - Employee Benefits	30,654.28	19,698.61
			3XX Purchased Professional and Technical Services	12,457.30	19,086.64
			4XX Purchased Property Services	7,517.26	41,760.91
			5XX Other Purchased Services	209,618.33	60,722.05
			6XX Supplies and Materials	48,591.82	18,177.54
			7XX Property and Equipment Acquisition	5,915.00	0.00
			810 Dues and Fees	13,265.90	14,410.90
			8XX Other Expenditures	105.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	721,614.18	789,889.89



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits	141,535.14	141,762.57
			3XX Purchased Professional and Technical Services	15,463.74	13,077.95
			4XX Purchased Property Services	428,685.45	360,887.44
			5XX Other Purchased Services	93,631.29	1,228.72
			6XX Supplies and Materials	97,681.56	122,980.39
			7XX Property and Equipment Acquisition	19,861.00	5,789.00
			810 Dues and Fees	677.00	624.50
			8XX Other Expenditures	5,033.96	4,867.43
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	1,113.98
			2XX Personal Services - Employee Benefits	0.00	231.03
			7XX Property and Equipment Acquisition	0.00	2,973.66
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	216,310.84	45,080.68
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	839,862.27	941,950.51
			2XX Personal Services - Employee Benefits	110,339.58	97,949.31
			3XX Purchased Professional and Technical Services	792.50	5,926.99
			4XX Purchased Property Services	985.00	1,835.39
			5XX Other Purchased Services	1,377.24	2,748.53
			6XX Supplies and Materials	9,294.84	5,677.26
			810 Dues and Fees	317.00	221.90
	21XX Support Services - Students				
			1XX Personal Services - Salaries	266,331.87	297,171.93
			2XX Personal Services - Employee Benefits	39,058.78	44,555.59
			3XX Purchased Professional and Technical Services	0.00	79,760.10
			5XX Other Purchased Services	0.00	171.39
			810 Dues and Fees	1,420.00	930.00
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	1,116.82	5,364.64
			6XX Supplies and Materials	0.00	32.69
	222X Educational Media Services				
			1XX Personal Services - Salaries	128.73	0.00
			2XX Personal Services - Employee Benefits	15.03	0.00
			6XX Supplies and Materials	948.55	1,838.99
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	74,743.65	74,162.93
			2XX Personal Services - Employee Benefits	9,414.01	1,786.89
			5XX Other Purchased Services	269.29	0.00
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	1,075.00	55.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
	280 Special Education - Local and State				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	256.22
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	14,935.52	7,618.94
			5XX Other Purchased Services	3,860.30	480.46
			6XX Supplies and Materials	1,963.98	2,617.85
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	198.96	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	58,139.31	58,725.19
			2XX Personal Services - Employee Benefits	12,362.74	11,748.59
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	25,617.43	27,439.74
			2XX Personal Services - Employee Benefits	1,367.53	279.79
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	82,106.20	87,118.80
			2XX Personal Services - Employee Benefits	1,648.75	815.28
			5XX Other Purchased Services	170.00	76.00
			6XX Supplies and Materials	646.00	4,701.87
	8XX Community Services Programs				
		33XX Community Services			
			1XX Personal Services - Salaries	14,637.35	1,837.16
			2XX Personal Services - Employee Benefits	1,077.28	96.82
			3XX Purchased Professional and Technical Services	3,840.00	5,145.45
			5XX Other Purchased Services	503.09	36.63
			6XX Supplies and Materials	63.43	42.42
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	19.20	0.00
			6XX Supplies and Materials	55,777.08	21,193.10
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	229,621.74	0.00
			810 Dues and Fees	11,944.10	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	54,713.54	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		45,519.81	0.00
	101 Elementary SB348				
		998 School Safety Transfers to Building Reserve Fund			
		61XX Operating Transfers to Other Funds			
		911 School Safety Transfer to Building Reserve Fund		0.00	400,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>12,941,736.92</u>	<u>13,415,263.71</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					1,536,158.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,674,612.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,415,263.71	(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	48,275.21	Less Last Year	95,987.36	(4b)	-47,712.15	
					-47,712.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,747,795.68	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade 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	2012 Value	2013 Value
1111 District Levy - Real Property	380,263.75	522,029.03
1112 District Levy - Personal Property	11,767.20	14,899.22
1190 Penalties and Interest on Taxes	3,225.77	2,829.51
1410 Individual Transportation Fees	609.00	1,167.25
1510 Interest Earnings	1,736.96	829.46
1900 Other Revenue from Local Sources	145.06	63.00
2220 County On-Schedule Trans Reimb	167,325.26	175,222.28
3210 State On-Schedule Trans Reimb	167,325.28	175,222.28
3444 State School Block Grant	17,340.69	21,019.40
3446 SB372 Block Grant Reimbursement	0.00	3,285.33
6100 Material Prior Period Revenue Adjustments	0.00	-135.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	749,738.97	916,430.86

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	19,714.29	32,115.49
2XX Personal Services - Employee Benefits	3,026.51	4,617.63
3XX Purchased Professional and Technical Services	420.00	0.00
6XX Supplies and Materials	1,575.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	36,343.21
2XX Personal Services - Employee Benefits	0.00	4,861.90
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	12,738.93	14,005.44
6XX Supplies and Materials	1,531.15	1,610.68
7XX Property and Equipment Acquisition	13,716.50	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	480,531.87	503,107.84
2XX Personal Services - Employee Benefits	63,911.59	60,117.02
3XX Purchased Professional and Technical Services	3,530.69	8,671.07
4XX Purchased Property Services	21,104.67	25,342.39
5XX Other Purchased Services	26,293.90	3,319.13
6XX Supplies and Materials	144,145.46	121,432.64
810 Dues and Fees	147.00	309.40
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	53,339.88	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	28,375.10	43,503.21
			2XX Personal Services - Employee Benefits	6,402.81	5,851.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>880,505.35</u>	<u>865,208.67</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					179,554.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					916,430.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					865,208.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	961.00	Less Last Year	550.88	(4b)	410.12	
					410.12	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					231,186.42	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
1111 District Levy - Real Property	37,330.29	155,713.90
1112 District Levy - Personal Property	1,831.42	3,975.55
1190 Penalties and Interest on Taxes	807.68	616.35
1510 Interest Earnings	1,190.79	1,269.74
6100 Material Prior Period Revenue Adjustments	0.00	-85.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,160.18	161,489.98

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	70,937.97	241,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	70,937.97	241,500.00

Schedule Of Changes Worksheet

Beginning Fund Balance		148,307.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		161,489.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		241,500.00	(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	241,500.00		
Less Last Year	70,937.97		
		170,562.03	(4b)
		170,562.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		238,859.40	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
1510 Interest Earnings	1,684.39	1,316.62
1611 National School Lunch Program	413,259.75	393,086.21
4550 Federal Child Nutrition	359,874.59	495,526.12
6100 Material Prior Period Revenue Adjustments	-15.85	83.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	774,802.88	890,012.65

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	19,245.38
2XX Personal Services - Employee Benefits	0.00	2,352.10
31XX Food Services		
1XX Personal Services - Salaries	351,033.72	414,985.50
2XX Personal Services - Employee Benefits	56,629.97	50,717.23
4XX Purchased Property Services	997.00	1,724.38
5XX Other Purchased Services	2,034.29	1,878.49
6XX Supplies and Materials	355,773.09	401,365.86
7XX Property and Equipment Acquisition	7,303.61	0.00
810 Dues and Fees	686.20	1,373.68
8XX Other Expenditures	345.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	774,802.88	893,642.62



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						200,627.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						890,012.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						893,642.62	(3)
Increase/Decrease of Reserve for Inventories							
This Year	43,669.76	Less Last Year	24,301.87		(4a)	19,367.89	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	1,820.50		(4b)	-1,820.50	
						17,547.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						214,544.64	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	5.33	0.47
1112 District Levy - Personal Property	2.66	0.27
1190 Penalties and Interest on Taxes	0.60	0.18
1510 Interest Earnings	108.60	88.42
6100 Material Prior Period Revenue Adjustments	0.00	-2.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	117.19	86.56

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					11,030.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					86.56	(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)					11,117.42	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	5,855.46	5,183.76
2240 County Retirement Distribution	1,627,185.12	1,509,213.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,633,040.58	1,514,397.63

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	814,177.09	928,327.56
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	64,450.64	72,460.99
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	13,033.70	530.49
222X Educational Media Services		
2XX Personal Services - Employee Benefits	60,126.54	60,420.71
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,475.88	8,260.44
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	83,570.45	114,491.50
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	28,628.40	28,977.60
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	97,845.28	106,861.47
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	62,382.51	65,600.15
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	124,192.08	137,537.22
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	38,282.46	41,821.82
222X Educational Media Services		
2XX Personal Services - Employee Benefits	9.55	0.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,994.14	11,408.50
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,338.57	5,943.61
329 State Miscellaneous Grants		
1XXX Instruction		



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

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	2012 Value	2013 Value
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,712.42	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	7,947.16
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	4,192.90	4,822.44
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	12,047.86	12,588.21
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	1,495.45	256.72
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	47,161.05	55,416.59
	728 Swing Shift Local				
		840 Custody and Child Care Services			
			33XX Community Services		
			2XX Personal Services - Employee Benefits	3,721.94	3,380.89
	733 Eagles Nest				
		840 Custody and Child Care Services			
			33XX Community Services		
			2XX Personal Services - Employee Benefits	4,396.47	2,795.28
	735 Panther Paws Afterschool Program				
		840 Custody and Child Care Services			
			33XX Community Services		
			2XX Personal Services - Employee Benefits	3,327.65	2,783.68
	737 M/S After School Care				
		840 Custody and Child Care Services			
			33XX Community Services		
			2XX Personal Services - Employee Benefits	1,227.30	1,661.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,495,790.33</u>	<u>1,674,294.50</u>



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						746,181.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,514,397.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,674,294.50	(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)						586,284.26	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2013 Value
011 State OTO Capital Invest & Deferred Maintenance	
6100 Material Prior Period Revenue Adjustments	-0.01
050 Summer School	
6100 Material Prior Period Revenue Adjustments	4,942.33
051 Title X, Summer Enrichment Program	
4380 Title X, Part C, Education of Homeless Children & Youth	4,988.00
052 Jobs for Montana Graduates	
1900 Other Revenue from Local Sources	2,150.00
099 Comprehensive System of Professional Development	
6100 Material Prior Period Revenue Adjustments	130.12
143 Title II Part A FY13	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	122,044.00
144 Title II, Part A, FY2004	
6100 Material Prior Period Revenue Adjustments	-23,209.29
164 Title IV, Part A, Safe & Drug-Free FY2004	
6100 Material Prior Period Revenue Adjustments	313.79
184 Elem Student Activity/Petty Cash Accounts	
6100 Material Prior Period Revenue Adjustments	-34,332.16
190 Flex Forfeiture	
1900 Other Revenue from Local Sources	10,339.58
224 Title I FY2003-04	
6100 Material Prior Period Revenue Adjustments	2,995.64
243 IDEA Part B FY2002-03	
6100 Material Prior Period Revenue Adjustments	43,103.10
244 IDEA Part B FY2003-04	
6100 Material Prior Period Revenue Adjustments	27,038.14
253 Gifted and Talented FY13	
3600 State Gifted & Talented Reimbursement	11,095.00
254 Preschool Grant FY2003-04	
6100 Material Prior Period Revenue Adjustments	5,930.95
274 Gifted and Talented FY2004	
6100 Material Prior Period Revenue Adjustments	10.00
283 Title II Part D	
6100 Material Prior Period Revenue Adjustments	2,798.97
313 Title I, Part A, FY2013	
4200 Title I, Part A, Improving Basic Programs	573,174.00
314 Title I, FY2004	
6100 Material Prior Period Revenue Adjustments	-40,818.71
394 Title V Part A FY2004	



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2013 Value
394 Title V Part A FY2004	
6100 Material Prior Period Revenue Adjustments	-8,474.78
398 Title V Part A FY2008	
6100 Material Prior Period Revenue Adjustments	7,540.65
402 Ridge View Activity	
1900 Other Revenue from Local Sources	1,043.75
404 Ridge View Library	
1900 Other Revenue from Local Sources	5,880.23
422 H/Q Library	
1900 Other Revenue from Local Sources	8,717.17
424 H/Q Main Activity	
1900 Other Revenue from Local Sources	1,072.22
442 I/S Activity	
1900 Other Revenue from Local Sources	9,920.50
6100 Material Prior Period Revenue Adjustments	2,500.00
442 Subtotal	12,420.50
443 I/S Library	
1900 Other Revenue from Local Sources	8,416.99
460 M/S Activity	
1900 Other Revenue from Local Sources	24,407.40
461 M/S Library	
1900 Other Revenue from Local Sources	2,754.43
465 2011-12 School Wellness in Action Mini Grant	
4650 Federal Miscellaneous Grants from OPI	500.00
466 Healthier School Challenge *HUSSC) Mini Grant	
4650 Federal Miscellaneous Grants from OPI	1,000.00
478 Western Mental Health (CSCT)	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	144,855.97
604 Title II Part D FY2004	
6100 Material Prior Period Revenue Adjustments	30.00
606 Title II Part D FY2006	
6100 Material Prior Period Revenue Adjustments	712.39
608 Title II Part D FY2008	
6100 Material Prior Period Revenue Adjustments	3,972.15
633 District Reimbursements	
1900 Other Revenue from Local Sources	1,720.93
1920 Contributions/Donations from Private Sources	2,000.00
3290 State - Other State Grants	34,801.77
3357 Montana Administrative Claiming Reimbursement	55,484.79



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2013 Value
633 District Reimbursements	
6100 Material Prior Period Revenue Adjustments	13,850.94
633 Subtotal	107,858.43
644 Walk to School Minigrant	
6100 Material Prior Period Revenue Adjustments	-273.81
745 Medicaid Reimbursement - Interlocal Agreement	
3355 Medicaid - Miscellaneous	179,001.19
6100 Material Prior Period Revenue Adjustments	38,385.84
745 Subtotal	217,387.03
772 IDEA Part B, FY12	
6100 Material Prior Period Revenue Adjustments	-6,770.76
773 IDEA Part B, FY13	
4560 IDEA, Part B, Children with Disabilities	646,034.00
774 IDEA Part B, FY2004	
6100 Material Prior Period Revenue Adjustments	-115,149.39
775 IDEA Part B, FY2005	
6100 Material Prior Period Revenue Adjustments	-114.29
793 IDEA Part B, Preschool FY13	
4570 IDEA Preschool	12,764.00
794 IDEA Preschool, FY2004	
6100 Material Prior Period Revenue Adjustments	-9,272.62
796 IDEA Part B, Preschool FY2006	
6100 Material Prior Period Revenue Adjustments	-4.54
799 IDEA Part B, Preschool FY2009	
6100 Material Prior Period Revenue Adjustments	-22.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,779,977.70

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

PRC Program Function Object	2013 Value
020 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	17,676.02
5XX Other Purchased Services	2,214.12
6XX Supplies and Materials	7,318.37



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2013 Value
		020 Subtotal		27,208.51
050	Summer School			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		1XX Personal Services - Salaries		4,113.14
		2XX Personal Services - Employee Benefits		829.19
		050 Subtotal		4,942.33
051	Title X, Summer Enrichment Program			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		3XX Purchased Professional and Technical Services		3,077.13
	8XX Community Services Programs			
	33XX Community Services			
		1XX Personal Services - Salaries		1,645.60
		2XX Personal Services - Employee Benefits		265.27
		051 Subtotal		4,988.00
052	Jobs for Montana Graduates			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		5XX Other Purchased Services		497.61
		6XX Supplies and Materials		1,189.35
		052 Subtotal		1,686.96
143	Title II Part A FY13			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		1XX Personal Services - Salaries		85,447.00
		2XX Personal Services - Employee Benefits		36,597.00
		143 Subtotal		122,044.00
253	Gifted and Talented FY13			
	360 State Gifted & Talented Reimbursement			
	1XXX Instruction			
		1XX Personal Services - Salaries		9,160.78
		2XX Personal Services - Employee Benefits		1,934.22
		253 Subtotal		11,095.00
311	Title I, Part A, FY2011			
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction			
		1XX Personal Services - Salaries		60.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2013 Value
311 Title I, Part A, FY2011	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	9.67
311 Subtotal	69.67
313 Title I, Part A, FY2013	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	390,493.42
2XX Personal Services - Employee Benefits	97,926.19
3XX Purchased Professional and Technical Services	37,168.33
5XX Other Purchased Services	3,826.09
6XX Supplies and Materials	42,102.82
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,769.89
313 Subtotal	574,286.74
402 Ridge View Activity	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	510.00
6XX Supplies and Materials	4,452.03
402 Subtotal	4,962.03
404 Ridge View Library	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	4,924.78
422 H/Q Library	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	8,426.68
424 H/Q Main Activity	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	499.67
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	500.00
424 Subtotal	999.67
442 I/S Activity	



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2013 Value
442 I/S Activity	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	100.00
5XX Other Purchased Services	793.00
6XX Supplies and Materials	1,998.00
	2,891.00
442 Subtotal	
443 I/S Library	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	9,605.43
460 M/S Activity	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	500.00
5XX Other Purchased Services	2,290.60
6XX Supplies and Materials	4,264.78
	7,055.38
460 Subtotal	
461 M/S Library	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	1,807.92
466 Healthier School Challenge *HUSSC) Mini Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	54.14
478 Western Mental Health (CSCT)	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	51,561.01
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	39,019.58
6XX Supplies and Materials	239.12
	90,819.71
478 Subtotal	
633 District Reimbursements	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
5XX Other Purchased Services	100.00
6XX Supplies and Materials	55.50



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2013 Value
633 District Reimbursements	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	7,870.02
633 Subtotal	8,025.52
745 Medicaid Reimbursement - Interlocal Agreement	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	247.78
773 IDEA Part B, FY13	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	449,782.16
2XX Personal Services - Employee Benefits	106,183.81
3XX Purchased Professional and Technical Services	50.00
5XX Other Purchased Services	1,115.71
6XX Supplies and Materials	41,592.50
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	37,237.50
222X Educational Media Services	
6XX Supplies and Materials	559.96
24XX Support Services - School Administration	
1XX Personal Services - Salaries	7,407.79
2XX Personal Services - Employee Benefits	1,356.91
773 Subtotal	645,286.34
793 IDEA Part B, Preschool FY13	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	9,464.22
2XX Personal Services - Employee Benefits	3,299.78
793 Subtotal	12,764.00
805 Graduation Matters	
8XX Community Services Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	4,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,548,491.59



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,218,678.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,779,977.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,548,491.59	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	6,153.01	Less Last Year	7,060.45	(4b)		-907.44	
							-907.44 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,449,256.96	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
011 State OTO Capital Invest & Deferred Maintenance	-0.01	0.00	-0.01
020 State OTO Indian Education for All	0.00	27,208.51	-27,208.51
050 Summer School	4,942.33	4,942.33	0.00
051 Title X, Summer Enrichment Program	4,988.00	4,988.00	0.00
052 Jobs for Montana Graduates	2,150.00	1,686.96	463.04
099 Comprehensive System of Professional Development	130.12	0.00	130.12
143 Title II Part A FY13	122,044.00	122,044.00	0.00
144 Title II, Part A, FY2004	-23,209.29	0.00	-23,209.29
164 Title IV, Part A, Safe & Drug-Free FY2004	313.79	0.00	313.79
184 Elem Student Activity/Petty Cash Accounts	-34,332.16	0.00	-34,332.16
190 Flex Forfeiture	10,339.58	0.00	10,339.58
224 Title I FY2003-04	2,995.64	0.00	2,995.64
243 IDEA Part B FY2002-03	43,103.10	0.00	43,103.10
244 IDEA Part B FY2003-04	27,038.14	0.00	27,038.14
253 Gifted and Talented FY13	11,095.00	11,095.00	0.00
254 Preschool Grant FY2003-04	5,930.95	0.00	5,930.95
274 Gifted and Talented FY2004	10.00	0.00	10.00
283 Title II Part D	2,798.97	0.00	2,798.97
311 Title I, Part A, FY2011	0.00	69.67	-69.67
313 Title I, Part A, FY2013	573,174.00	574,286.74	-1,112.74
314 Title I, FY2004	-40,818.71	0.00	-40,818.71
394 Title V Part A FY2004	-8,474.78	0.00	-8,474.78



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
398 Title V Part A FY2008	7,540.65	0.00	7,540.65
402 Ridge View Activity	1,043.75	4,962.03	-3,918.28
404 Ridge View Library	5,880.23	4,924.78	955.45
422 H/Q Library	8,717.17	8,426.68	290.49
424 H/Q Main Activity	1,072.22	999.67	72.55
442 I/S Activity	12,420.50	2,891.00	9,529.50
443 I/S Library	8,416.99	9,605.43	-1,188.44
460 M/S Activity	24,407.40	7,055.38	17,352.02
461 M/S Library	2,754.43	1,807.92	946.51
465 2011-12 School Wellness in Action Mini Grant	500.00	0.00	500.00
466 Healthier School Challenge *HUSSC) Mini Grant	1,000.00	54.14	945.86
478 Western Mental Health (CSCT)	144,855.97	90,819.71	54,036.26
604 Title II Part D FY2004	30.00	0.00	30.00
606 Title II Part D FY2006	712.39	0.00	712.39
608 Title II Part D FY2008	3,972.15	0.00	3,972.15
633 District Reimbursements	107,858.43	8,025.52	99,832.91
644 Walk to School Minigrant	-273.81	0.00	-273.81
745 Medicaid Reimbursement - Interlocal Agreement	217,387.03	247.78	217,139.25
772 IDEA Part B, FY12	-6,770.76	0.00	-6,770.76
773 IDEA Part B, FY13	646,034.00	645,286.34	747.66
774 IDEA Part B, FY2004	-115,149.39	0.00	-115,149.39
775 IDEA Part B, FY2005	-114.29	0.00	-114.29
793 IDEA Part B, Preschool FY13	12,764.00	12,764.00	0.00
794 IDEA Preschool, FY2004	-9,272.62	0.00	-9,272.62
796 IDEA Part B, Preschool FY2006	-4.54	0.00	-4.54
799 IDEA Part B, Preschool FY2009	-22.87	0.00	-22.87
805 Graduation Matters	0.00	4,300.00	-4,300.00
Total	1,779,977.70	1,548,491.59	231,486.11



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
1910 Rentals	6,441.44	2,460.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,441.44	2,460.00

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	4,396.44	2,460.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,396.44	2,460.00

Schedule Of Changes Worksheet

Beginning Fund Balance		10,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,460.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,460.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		10,000.00	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
1510 Interest Earnings	629.71	953.16
5300 Operating Transfers from Other Funds	54,713.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,343.25	953.16

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	118,664.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	953.16	(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)	119,617.77	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	60,225.55	62,021.40
1112 District Levy - Personal Property	1,824.98	1,876.19
1190 Penalties and Interest on Taxes	474.61	414.16
1510 Interest Earnings	3,753.28	3,550.47
1900 Other Revenue from Local Sources	136.33	276.71
3281 State Technology Aid	13,449.61	13,943.89
3445 State Combined Fund School Block Grant	28,686.86	45,393.63
3447 SB372 Combined Block Grant Reimbursement	0.00	14,920.23
6100 Material Prior Period Revenue Adjustments	0.00	-14.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	108,551.22	142,382.61

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
1XX Personal Services - Salaries	58,531.79	0.00
2XX Personal Services - Employee Benefits	4,734.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,266.41	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	408,294.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	142,382.61	(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)	550,676.97	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	4,149.80	3,369.75
6100 Material Prior Period Revenue Adjustments	0.00	-9,075.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,149.80	-5,705.82

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,099.90	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	2,225.59	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,325.49	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		419,576.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		-5,705.82	(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)		413,870.92	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
1111 District Levy - Real Property	1,242,645.93	1,330,695.60
1112 District Levy - Personal Property	31,550.62	39,098.42
1190 Penalties and Interest on Taxes	5,702.68	6,660.88
1510 Interest Earnings	5,172.09	5,310.21
1900 Other Revenue from Local Sources	97,445.70	112,977.95
3120 State Guaranteed Tax Base Aid	322,019.57	350,027.60
6100 Material Prior Period Revenue Adjustments	0.00	-309.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,704,536.59	1,844,461.63

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	15,225.63	7,000.00
840 Principal On Debt	955,000.00	935,000.00
850 Interest on Debt	617,969.53	667,361.04
860 Agent Fees/Issuance Costs	2,000.00	1,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,590,195.16	1,610,761.04

Schedule Of Changes Worksheet

Beginning Fund Balance	407,229.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,844,461.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,610,761.04	(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)	640,930.38	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	87,728.13	49,639.51
5110 Sale of Bonds	12,360,347.95	0.00
6100 Material Prior Period Revenue Adjustments	0.00	22.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,448,076.08	49,661.91

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	22.40	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	9.27
5XX Other Purchased Services	10,463.00	0.00
6XX Supplies and Materials	0.00	495.00
7XX Property and Equipment Acquisition	2,292,031.55	9,714,925.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,302,516.95	9,715,430.12

Schedule Of Changes Worksheet

Beginning Fund Balance	10,145,581.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,661.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,715,430.12	(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 346,909.69 Less Last Year 0.00 (4b) 346,909.69		
	346,909.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	826,723.01	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
1111 District Levy - Real Property	315,366.77	341,627.34
1112 District Levy - Personal Property	6,649.12	9,434.23
1190 Penalties and Interest on Taxes	334.59	1,171.72
1510 Interest Earnings	799.05	3,042.91
6100 Material Prior Period Revenue Adjustments	0.00	1,405.25
101 Elementary SB348		
5301 School Safety and Security Transfer	0.00	400,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	323,149.53	756,681.45

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	39,938.50
6XX Supplies and Materials	0.00	4,539.58
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	195,712.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	240,191.06

Schedule Of Changes Worksheet

Beginning Fund Balance	346,267.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	756,681.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	240,191.06	(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	93,019.30	
Less Last Year	23,117.50	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	69,901.80	(4)
	932,659.22	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
1510 Interest Earnings	724.22	372.67
1920 Contributions/Donations from Private Sources	0.00	30,922.05
728 Swing Shift Local		
1900 Other Revenue from Local Sources	36,809.51	24,756.45
733 Eagles Nest		
1900 Other Revenue from Local Sources	40,626.80	20,838.70
1920 Contributions/Donations from Private Sources	9,030.00	3,000.00
733 Subtotal	49,656.80	23,838.70
735 Panther Paws Afterschool Program		
1900 Other Revenue from Local Sources	8,961.50	15,390.25
1920 Contributions/Donations from Private Sources	6,000.00	1,000.00
735 Subtotal	14,961.50	16,390.25
737 M/S After School Care		
1920 Contributions/Donations from Private Sources	16,200.00	4,948.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118,352.03	101,228.12

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

PRC Program Function Object	2012 Value	2013 Value
728 Swing Shift Local		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	30,518.18	27,436.61
2XX Personal Services - Employee Benefits	5,686.35	4,262.24
6XX Supplies and Materials	448.05	278.13
728 Subtotal	36,652.58	31,976.98
733 Eagles Nest		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	43,842.53	30,917.65
2XX Personal Services - Employee Benefits	6,781.11	3,367.37
6XX Supplies and Materials	47.98	267.88
733 Subtotal	50,671.62	34,552.90
735 Panther Paws Afterschool Program		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	27,185.33	23,726.55



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
735	Panther Paws Afterschool Program				
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			2XX Personal Services - Employee Benefits	3,262.13	1,561.99
			735 Subtotal	<u>30,447.46</u>	<u>25,288.54</u>
737	M/S After School Care				
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			1XX Personal Services - Salaries	10,417.67	11,285.88
			2XX Personal Services - Employee Benefits	526.44	1,615.18
			737 Subtotal	<u>10,944.11</u>	<u>12,901.06</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>128,715.77</u></u>	<u><u>104,719.48</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance						58,935.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						101,228.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,719.48	(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)						55,444.14	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
1510 Interest Earnings	70.12	14.48
1910 Rentals	5,859.34	5,507.14
1920 Contributions/Donations from Private Sources	0.00	1,714.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,929.46	7,236.55

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	4,704.07	7,242.77
2XX Personal Services - Employee Benefits	271.49	755.17
4XX Purchased Property Services	692.16	0.00
6XX Supplies and Materials	3,203.17	1,883.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,870.89	9,881.79

Schedule Of Changes Worksheet

Beginning Fund Balance	4,442.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,236.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,881.79	(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 55.00 Less Last Year 103.38	(4b)	-48.38
Ending Fund Balance (1 + 2 - 3 + 4)	1,748.89	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
1510 Interest Earnings	158.73	117.39
855 Student Assistance Program		
1900 Other Revenue from Local Sources	0.00	364.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>158.73</u>	<u>481.88</u>

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

PRC Program Function Object	2012 Value	2013 Value
855 Student Assistance Program		
860 Community Drug Free Programs		
33XX Community Services		
3XX Purchased Professional and Technical Services	1,490.89	0.00
8XX Community Services Programs		
33XX Community Services		
5XX Other Purchased Services	0.00	660.00
870 Student Scholarships	0.00	827.81
855 Subtotal	<u>1,490.89</u>	<u>1,487.81</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,490.89</u>	<u>1,487.81</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	15,845.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	481.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,487.81	(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)	14,840.05	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	44,761.04	22,531.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,761.04	22,531.53

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	57,298.49	26,158.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,298.49	26,158.54

Schedule Of Changes Worksheet

Beginning Fund Balance	47,856.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,531.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,158.54	(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)	44,229.29	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	2012 Value	2013 Value
1510 Interest Earnings	2.52	2.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.52	2.15

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	260.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.15	(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)	262.25	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	547,749.21	608,359.88
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	XXX 1XXX 112	Certified Teacher Staff Salaries	5,369,875.43	5,804,759.67
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	15,159.69	277,643.55
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,391.44	1,617.32
XX	XXX 26XX 41X	Energy Utility Services	232,354.55	242,229.82
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	699,797.28	119,479.98
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	1,784,485.66	9,785,035.69
XX	XXX 4XXX 73X	Major Equipment-New	94,751.31	51,203.84
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	360.94
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

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	349,352.51
b. Related Services Block Grant Entitlement	116,443.08
c. Total Entitlements Subject to Reversion	465,795.59

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)]	619,508.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,560,933.14
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 FY2015 Maximum Budget: 100%



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	941,950.51	0.00	0.00	0.00	
280	1XXX	2XX	97,949.31	0.00	0.00	0.00	
280	1XXX	3XX	5,926.99	0.00	0.00	0.00	
280	1XXX	4XX	1,835.39	0.00	0.00	0.00	
280	1XXX	5XX	2,748.53	0.00	0.00	0.00	
280	1XXX	6XX	5,677.26	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	297,171.93	0.00	0.00	0.00	
280	21XX	2XX	44,555.59	0.00	0.00	0.00	
280	21XX	3XX	79,760.10	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	171.39	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	5,364.64	0.00	0.00	0.00	
280	221X	6XX	32.69	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	1,838.99	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	74,162.93	0.00	0.00	0.00	
280	24XX	2XX	1,786.89	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	0.00	0.00	0.00	0.00	
Totals			1,560,933.14	0.00	0.00	0.00	1,560,933.14

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 FY13.



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

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	18,214,709.67	0.00	208,235.27	0.00	18,422,944.94
Machinery and Equipment	3,077,224.88	0.00	277,576.07	0.00	3,354,800.95
Construction in Progress	2,174,520.74	0.00	9,693,997.27	0.00	11,868,518.01
Totals at Historical Cost	24,273,554.87	0.00	10,179,808.61	0.00	34,453,363.48
Less Accumulated Depreciation For:					
Improvement Accum	13,082.39	0.00	3,639.57	0.00	16,721.96
Building Accum	6,858,714.96	0.00	385,480.28	0.00	7,244,195.24
Machinery and Equipment Accum	2,343,957.79	0.00	189,651.77	0.00	2,533,609.56
Total Accumulated Depreciation	9,215,755.14	0.00	578,771.62	0.00	9,794,526.76
Governmental Activities, Capital Assets, net	15,057,799.73	0.00	9,601,036.99	0.00	24,658,836.72

* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0368-88719019

16 Gallatin County
0368 Belgrade Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
10/26/2009	2,195,000.00	0.00	285,000.00	0.00	1,910,000.00	290,000.00	1,620,000.00
08/18/2011	2,316,000.00	0.00	0.00	0.00	2,316,000.00	0.00	2,316,000.00
08/18/2011	9,565,000.00	0.00	390,000.00	0.00	9,175,000.00	305,000.00	8,870,000.00
01/28/2005	4,415,000.00	0.00	260,000.00	0.00	4,155,000.00	270,000.00	3,885,000.00
Compensated Absences	1,175,866.00	73,764.95	0.00	0.00	1,249,630.95	0.00	1,249,630.95
Special Improvements (SIDs)	7,000.00	0.00	7,000.00	0.00	0.00	0.00	0.00
Other Post Employment Benefits	481,766.60	0.00	0.00	39,472.30	442,294.30	0.00	442,294.30
Total Governmental Activity							
Long-Term Liabilities	20,155,632.60	73,764.95	942,000.00	39,472.30	19,247,925.25	865,000.00	18,382,925.25

* 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.