



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

**16 Gallatin County
0369 Belgrade H S**

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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: 0369-47927494

16 Gallatin County
0369 Belgrade H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Cook Family Scholarship	LOCAL		
002	Hodgkiss/Hughes Scholarship	LOCAL		
003	Bacterin Scholarship	LOCAL		
004	Doornbos Scholarship	LOCAL		
005	Michael Hoffman Scholarship	LOCAL		
006	Floyd Coil Memorial Scholarship	LOCAL		
007	Gaming/Other Scholarships	LOCAL		
008	PATHS Scholarship	LOCAL		
011	Paths Scholarship	LOCAL		
020	State OTO Indian Education for All	STATE	3650	state
050	Summer School	LOCAL		Local
052	Jobs for Montana Graduates	STATE		State
144	Title II Part A, FY2004	FEDERAL		
164	Title IV Safe and Drug-Free Schools, FY2004	FEDERAL		
201	High School SB348	STATE		
224	Title I, FY2003-04	FEDERAL		
243	IDEA Part B, FY2002-03	FEDERAL		
314	Title I, FY2004	FEDERAL		
323	State Voed Grant	STATE		
324	State VOED FY2003-04	STATE		
326	State Vocational Grant FY2005-06	STATE		
327	Advancing Agricultural Education	STATE		
332	State Career & Vo-Tech FY12	STATE		
333	State Career & Vo-Tech FY13	STATE		
398	Title V, FY2008	FEDERAL		
478	Western Mental Health (CSCT)	LOCAL		
633	District Reimbursements	LOCAL		
745	Medicaid Reimbursement - Interlocal Agreement	LOCAL		
772	IDEA Part B	FEDERAL		84.027
774	IDEA Part B, FY2004	FEDERAL		
805	Graduation Matters Grant	STATE		
806	High School Activity	LOCAL		
807	High School Library	LOCAL		
808	Studies of Evolutionary Relationship through Protein Identif	LOCAL		
810	Carl Perkins Grant FY2010	FEDERAL		
812	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
813	Carl Perkins Grant FY2013	FEDERAL		



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County

0369 Belgrade H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
814	Carl Perkins, FY2004	FEDERAL		
817	Carl Perkins Grant FY2007	FEDERAL		
819	Carl Perkins Grant FY2009	FEDERAL		
838	Carl Perkins pass through Grant	FEDERAL		
850	BEA Student Scholarship	LOCAL		N/A



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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)	873,314.75	43,840.15	103,950.72	93,061.17
02	Taxes Receivable - Real and Personal (120-149)	117,657.58	11,860.37	1,761.50	
03	Taxes Receivable - Protested (150-159)	47,331.17	4,417.63	623.16	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	400.00	2,380.28		
06	Other Current Assets (190-210)	144.97	43.39		
07	Inventories (220 & 230)				19,397.46
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,038,848.47	62,541.82	106,335.38	112,458.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,850.00			
25	Deferred Revenue (680)	164,988.75	16,278.00	2,384.66	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	168,838.75	16,278.00	2,384.66	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				19,397.46
37	Reserve for Encumbrances (953)	136,512.08	411.83	103,500.00	35,717.49
48	Fund Balance for Budget	733,497.64	45,851.99	450.72	57,343.68
52	TOTAL FUND BALANCE/EQUITY	870,009.72	46,263.82	103,950.72	112,458.63
53	TOTAL LIABILITIES AND FUND BALANCE	1,038,848.47	62,541.82	106,335.38	112,458.63



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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)	2,065.29	571,535.16	96,760.21	18,698.11
02	Taxes Receivable - Real and Personal (120-149)	19.53			48.23
03	Taxes Receivable - Protested (150-159)	5.78			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,095.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,090.60	571,535.16	103,855.21	18,746.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	25.31			48.23
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	25.31			48.23
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,305.77	
48	Fund Balance for Budget	2,065.29	571,535.16	100,549.44	18,698.11
52	TOTAL FUND BALANCE/EQUITY	2,065.29	571,535.16	103,855.21	18,698.11
53	TOTAL LIABILITIES AND FUND BALANCE	2,090.60	571,535.16	103,855.21	18,746.34



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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)	140,145.05		9,645.24	9,702.58
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)	120.00		178.07	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	140,265.05		9,823.31	9,702.58
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)	32.84			
48	Fund Balance for Budget	140,232.21		9,823.31	9,702.58
52	TOTAL FUND BALANCE/EQUITY	140,265.05		9,823.31	9,702.58
53	TOTAL LIABILITIES AND FUND BALANCE	140,265.05		9,823.31	9,702.58



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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)	439,205.38	218,308.50		175,084.77
02	Taxes Receivable - Real and Personal (120-149)	3,696.28			31,604.71
03	Taxes Receivable - Protested (150-159)	1,466.36			12,468.49
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	444,368.02	218,308.50		219,157.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,162.64			44,073.20
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,162.64			44,073.20
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	439,205.38	218,308.50		175,084.77
52	TOTAL FUND BALANCE/EQUITY	439,205.38	218,308.50		175,084.77
53	TOTAL LIABILITIES AND FUND BALANCE	444,368.02	218,308.50		219,157.97



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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)		272,116.56		
02	Taxes Receivable - Real and Personal (120-149)		7,368.87		
03	Taxes Receivable - Protested (150-159)		2,812.71		
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		282,298.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		10,181.58		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		10,181.58		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		4,838.70		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		267,277.86		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		272,116.56		
53	TOTAL LIABILITIES AND FUND BALANCE		282,298.14		



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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)	38,050.47			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	248.49			
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)	6,106.24			
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	44,405.20			
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)	372.00			
35	TOTAL LIABILITIES	372.00			
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)	2,500.00			
41	Unrestricted Net Assets (940)	41,533.20			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	44,033.20			
53	TOTAL LIABILITIES AND FUND BALANCE	44,405.20			



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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)			2,463,405.69	
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			2,463,405.69	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			120,026.54	
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			120,026.54	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			2,343,379.15	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			2,343,379.15	
53	TOTAL LIABILITIES AND FUND BALANCE			2,463,405.69	



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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)	192,063.98		121,102.60	
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	192,063.98		121,102.60	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	192,063.98		121,102.60	
52	TOTAL FUND BALANCE/EQUITY	192,063.98		121,102.60	
53	TOTAL LIABILITIES AND FUND BALANCE	192,063.98		121,102.60	



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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)	703,214.08			
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	703,214.08			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	239,107.55			
23	Warrants Payable (620)	255,878.78			
24	Other Current Liabilities (621-679)	208,227.75			
35	TOTAL LIABILITIES	703,214.08			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	703,214.08			



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	1,973,998.41	1,958,707.24
1112 District Levy - Personal Property	59,506.85	59,815.56
1190 Penalties and Interest on Taxes	15,327.81	13,336.58
1310 Individual Tuition	80.00	0.00
1510 Interest Earnings	5,971.38	4,167.56
1800 Revenue from Community Services Activities	406.88	0.00
1900 Other Revenue from Local Sources	517.04	1,046.17
1910 Rentals	1,025.00	145.00
1981 Summer School Fees	0.00	3,040.00
3110 Direct State Aid	2,584,529.75	2,548,999.17
3111 Quality Educator	168,018.79	173,305.78
3112 At Risk Student	10,310.86	13,187.31
3113 Indian Education For All	18,441.60	17,666.40
3114 American Indian Achievement Gap	2,200.00	3,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	181,459.92	169,543.99
3120 State Guaranteed Tax Base Aid	909,283.32	988,954.56
3444 State School Block Grant	190,305.24	209,895.83
3446 SB372 Block Grant Reimbursement	0.00	17,307.87
5300 Operating Transfers from Other Funds	17,348.84	0.00
6100 Material Prior Period Revenue Adjustments	15,445.76	19,256.84
7810 Education Jobs Fund	3,031.22	0.00
745 Medicaid Reimbursement - Interlocal Agreement		
6100 Material Prior Period Revenue Adjustments	0.00	0.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,157,208.67	6,201,776.36

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	1,935,675.02	1,884,871.88
2XX Personal Services - Employee Benefits	240,449.47	214,474.42
3XX Purchased Professional and Technical Services	1,093.48	2,094.73
4XX Purchased Property Services	25,911.71	17,718.55
5XX Other Purchased Services	7,954.97	5,828.60
6XX Supplies and Materials	198,526.21	219,669.76
810 Dues and Fees	533.75	1,463.00
21XX Support Services - Students		
1XX Personal Services - Salaries	195,136.15	175,400.74
2XX Personal Services - Employee Benefits	24,114.50	27,702.07
5XX Other Purchased Services	1,229.08	903.54



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	11,983.26	28,467.03
			810 Dues and Fees	240.00	238.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	37,770.42	1,828.16
			2XX Personal Services - Employee Benefits	2,922.34	164.55
			3XX Purchased Professional and Technical Services	2,850.00	15,335.40
			4XX Purchased Property Services	15.00	24.00
			5XX Other Purchased Services	14,293.09	11,246.74
			6XX Supplies and Materials	9,513.62	5,140.35
			810 Dues and Fees	24.60	2,352.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	108,897.18	188,410.92
			2XX Personal Services - Employee Benefits	18,156.13	23,617.92
			3XX Purchased Professional and Technical Services	0.00	9,668.54
			4XX Purchased Property Services	3,165.04	29,901.54
			5XX Other Purchased Services	542.19	483.19
			6XX Supplies and Materials	162,792.71	78,798.49
			7XX Property and Equipment Acquisition	1,609.20	0.00
			810 Dues and Fees	205.00	328.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	42,000.00	44,000.04
			2XX Personal Services - Employee Benefits	3,615.19	3,594.02
			3XX Purchased Professional and Technical Services	13,551.53	14,456.78
			5XX Other Purchased Services	35.40	46.61
			6XX Supplies and Materials	56.97	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	449,669.61	404,240.81
			2XX Personal Services - Employee Benefits	64,016.86	46,098.88
			3XX Purchased Professional and Technical Services	350.00	0.00
			4XX Purchased Property Services	0.00	1,029.29
			5XX Other Purchased Services	2,160.58	6,800.81
			6XX Supplies and Materials	6,287.44	47,947.14
			810 Dues and Fees	1,530.76	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	98,559.27	137,735.99
			2XX Personal Services - Employee Benefits	14,629.18	18,209.26
			3XX Purchased Professional and Technical Services	9,697.39	6,084.49
			4XX Purchased Property Services	3,618.37	2,157.86
			5XX Other Purchased Services	84,095.28	20,019.96
			6XX Supplies and Materials	18,430.11	6,650.85
			7XX Property and Equipment Acquisition	43,773.00	35,463.00
			810 Dues and Fees	5,461.10	6,176.10
			8XX Other Expenditures	45.00	364.49



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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				
			1XX Personal Services - Salaries	377,003.80	391,242.51
			2XX Personal Services - Employee Benefits	73,698.59	70,313.81
			3XX Purchased Professional and Technical Services	7,638.40	5,823.93
			4XX Purchased Property Services	279,328.97	242,090.71
			5XX Other Purchased Services	39,848.01	1,711.79
			6XX Supplies and Materials	106,985.63	107,429.76
			7XX Property and Equipment Acquisition	103,949.00	81,651.61
			810 Dues and Fees	368.00	505.50
			8XX Other Expenditures	124.00	186.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	2,113.14
			2XX Personal Services - Employee Benefits	0.00	127.50
			4XX Purchased Property Services	668.40	0.00
			5XX Other Purchased Services	262.50	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	136,757.26	25,720.24
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	200,352.67	301,006.54
			2XX Personal Services - Employee Benefits	32,782.87	41,535.05
			4XX Purchased Property Services	0.00	27.00
			5XX Other Purchased Services	466.26	801.70
			6XX Supplies and Materials	4,026.88	905.90
			810 Dues and Fees	0.00	145.10
	21XX Support Services - Students				
			1XX Personal Services - Salaries	51,920.13	60,433.53
			2XX Personal Services - Employee Benefits	6,237.98	6,857.43
			3XX Purchased Professional and Technical Services	0.00	1,455.90
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	28.64	67.50
	222X Educational Media Services				
			6XX Supplies and Materials	0.00	21.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	31,786.45	31,784.17
			2XX Personal Services - Employee Benefits	3,729.55	767.33
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	0.00	49.98
			6XX Supplies and Materials	0.00	115.95
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	306,472.15	329,672.19



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	53,076.57	50,498.90
			3XX Purchased Professional and Technical Services	749.48	32.50
			4XX Purchased Property Services	4,075.93	3,502.82
			5XX Other Purchased Services	622.96	593.88
			6XX Supplies and Materials	63,173.65	34,491.30
			810 Dues and Fees	3,405.00	145.00
			8XX Other Expenditures	0.00	217.50
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	68,132.69	77,886.62
			2XX Personal Services - Employee Benefits	1,667.60	887.05
			5XX Other Purchased Services	6,004.22	10,252.27
			6XX Supplies and Materials	17,746.30	4,424.81
			810 Dues and Fees	2,120.00	480.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	158,906.26	165,820.45
			2XX Personal Services - Employee Benefits	3,704.00	2,302.08
			3XX Purchased Professional and Technical Services	2,471.49	3,927.62
			4XX Purchased Property Services	882.00	2,156.05
			5XX Other Purchased Services	18,055.65	12,774.35
			6XX Supplies and Materials	109,413.67	45,038.36
			7XX Property and Equipment Acquisition	17,990.00	0.00
			810 Dues and Fees	8,920.00	5,460.00
	8XX Community Services Programs				
		33XX Community Services			
			6XX Supplies and Materials	13.95	0.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	6,653.95	3,556.20
			7XX Property and Equipment Acquisition	6,695.00	201.59
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	20,764.35	0.00
201 High School 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	258,000.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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

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

6,206,868.02 6,134,420.62

Schedule Of Changes Worksheet

Beginning Fund Balance						854,365.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,201,776.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,134,420.62	(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	136,512.08	Less Last Year	188,223.90	(4b)		-51,711.82	
						-51,711.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						870,009.72	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	159,811.33	202,510.38
1112 District Levy - Personal Property	5,134.38	5,942.27
1190 Penalties and Interest on Taxes	1,640.61	1,307.56
1410 Individual Transportation Fees	261.00	380.25
1420 Trans Fees from Other Schl Dists Within State	0.00	12.00
1510 Interest Earnings	1,562.13	499.14
1900 Other Revenue from Local Sources	8.59	15.00
2220 County On-Schedule Trans Reimb	36,729.92	40,064.16
3210 State On-Schedule Trans Reimb	36,729.94	40,064.18
3444 State School Block Grant	9,589.31	11,138.85
3446 SB372 Block Grant Reimbursement	0.00	1,368.98
6100 Material Prior Period Revenue Adjustments	0.00	-72.20

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

251,467.21	303,230.57
------------	------------

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	0.00	11,000.02
2XX Personal Services - Employee Benefits	0.00	900.27
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	36,343.19
2XX Personal Services - Employee Benefits	0.00	4,861.91
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4,823.37	5,623.66
6XX Supplies and Materials	656.20	690.28
7XX Property and Equipment Acquisition	5,878.50	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	197,712.13	208,586.55
2XX Personal Services - Employee Benefits	26,344.15	24,247.55
3XX Purchased Professional and Technical Services	1,494.42	3,716.13
4XX Purchased Property Services	9,073.84	10,860.99
5XX Other Purchased Services	11,842.30	1,623.07
6XX Supplies and Materials	54,419.10	51,958.91
810 Dues and Fees	63.00	132.60
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	22,859.94	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	7,389.77	13,973.45
			2XX Personal Services - Employee Benefits	1,900.99	1,710.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>344,457.71</u>	<u>376,229.41</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					119,086.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					303,230.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					376,229.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	411.83	Less Last Year	236.08	(4b)	175.75	
					175.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					46,263.82	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	15,017.77	28,101.20
1112 District Levy - Personal Property	907.74	802.18
1190 Penalties and Interest on Taxes	329.93	216.35
1510 Interest Earnings	921.46	766.20
6100 Material Prior Period Revenue Adjustments	0.00	-40.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,176.90	29,845.49

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	30,401.99	103,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,401.99	103,500.00

Schedule Of Changes Worksheet

Beginning Fund Balance		104,507.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		29,845.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		103,500.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a) 0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	103,500.00		
Less Last Year	30,401.99		
			(4b) 73,098.01
			73,098.01 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		103,950.72	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	832.51	1,194.38
1611 National School Lunch Program	126,511.18	123,931.18
4550 Federal Child Nutrition	154,231.94	69,042.57
6100 Material Prior Period Revenue Adjustments	0.00	53.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	281,575.63	194,221.46

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	70,488.73	73,661.74
2XX Personal Services - Employee Benefits	14,063.06	12,771.25
4XX Purchased Property Services	514.50	5,222.94
5XX Other Purchased Services	397.51	463.80
6XX Supplies and Materials	103,742.54	144,471.75
7XX Property and Equipment Acquisition	0.00	27,594.00
810 Dues and Fees	93.25	313.82
8XX Other Expenditures	115.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	189,414.59	286,096.78



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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

Schedule Of Changes Worksheet

Beginning Fund Balance						159,881.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						194,221.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						286,096.78	(3)
Increase/Decrease of Reserve for Inventories							
This Year	19,397.46	Less Last Year	9,882.64	(4a)		9,514.82	
Increase/Decrease of Reserve for Encumbrances							
This Year	35,717.49	Less Last Year	780.21	(4b)		34,937.28	
						44,452.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						112,458.63	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	99.17	27.10
1112 District Levy - Personal Property	7.42	4.78
1190 Penalties and Interest on Taxes	15.56	8.29
1510 Interest Earnings	45.77	14.55
6100 Material Prior Period Revenue Adjustments	0.00	-0.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	167.92	54.15

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 5XX Other Purchased Services	3,260.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,260.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		2,011.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		54.15	(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)		2,065.29	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	4,221.88	4,168.01
2240 County Retirement Distribution	894,496.64	709,799.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	898,718.52	713,967.95

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	371,457.39	284,922.92
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	29,307.53	25,291.50
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	5,599.01	356.13
222X Educational Media Services		
2XX Personal Services - Employee Benefits	23,073.09	26,749.53
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,317.20	8,260.56
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	63,135.21	102,968.05
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	13,615.01	26,891.36
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	50,447.89	53,681.83
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	25,327.93	27,426.56
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	28,617.24	43,402.83
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,545.18	8,820.38
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,685.70	4,889.33
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	791.19	1,941.11
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	42,451.41	45,849.84
710 School Sponsored Extracurricular Activities		



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	9,901.91	11,881.56
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	22,929.75	28,107.11
	8XX Community Services Programs				
	33XX Community Services				
			2XX Personal Services - Employee Benefits	0.00	62.65
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	9,394.18	9,403.19
806 High School Activity					
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	0.00	5.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				714,596.82	710,911.85

Schedule Of Changes Worksheet

Beginning Fund Balance					568,479.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					713,967.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					710,911.85	(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)					571,535.16	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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 Paths Scholarship	
6100 Material Prior Period Revenue Adjustments	0.01
050 Summer School	
6100 Material Prior Period Revenue Adjustments	-3,202.33
144 Title II Part A, FY2004	
6100 Material Prior Period Revenue Adjustments	9,305.70
164 Title IV Safe and Drug-Free Schools, FY2004	
6100 Material Prior Period Revenue Adjustments	-313.79
224 Title I, FY2003-04	
6100 Material Prior Period Revenue Adjustments	73.78
243 IDEA Part B, FY2002-03	
6100 Material Prior Period Revenue Adjustments	-30,249.41
314 Title I, FY2004	
6100 Material Prior Period Revenue Adjustments	-2,548.93
323 State Voed Grant	
6100 Material Prior Period Revenue Adjustments	126.09
324 State VOED FY2003-04	
6100 Material Prior Period Revenue Adjustments	10,456.19
326 State Vocational Grant FY2005-06	
6100 Material Prior Period Revenue Adjustments	-450.15
327 Advancing Agricultural Education	
3270 State - Advancing Agriculture Education	200.00
6100 Material Prior Period Revenue Adjustments	-2,200.00
327 Subtotal	-2,000.00
333 State Career & Vo-Tech FY13	
3900 State Career & Technical Ed Entitlement	16,306.00
398 Title V, FY2008	
6100 Material Prior Period Revenue Adjustments	632.48
633 District Reimbursements	
3290 State - Other State Grants	15,386.70
6100 Material Prior Period Revenue Adjustments	-12,828.48
633 Subtotal	2,558.22
745 Medicaid Reimbursement - Interlocal Agreement	
6100 Material Prior Period Revenue Adjustments	668.23
772 IDEA Part B	
6100 Material Prior Period Revenue Adjustments	6,769.27
774 IDEA Part B, FY2004	
6100 Material Prior Period Revenue Adjustments	75,595.13



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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
805 Graduation Matters Grant	
3240 Graduation Matters Montana	5,000.00
806 High School Activity	
1700 Student Extracurricular Activity Receipts	11,660.82
1900 Other Revenue from Local Sources	94,456.64
806 Subtotal	106,117.46
807 High School Library	
1900 Other Revenue from Local Sources	1,166.05
810 Carl Perkins Grant FY2010	
6100 Material Prior Period Revenue Adjustments	-352.00
812 Vo Ed Carl Perkins Basic Grant	
6100 Material Prior Period Revenue Adjustments	949.70
813 Carl Perkins Grant FY2013	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	43,079.00
814 Carl Perkins, FY2004	
6100 Material Prior Period Revenue Adjustments	-10.22
817 Carl Perkins Grant FY2007	
6100 Material Prior Period Revenue Adjustments	-7,931.46
819 Carl Perkins Grant FY2009	
6100 Material Prior Period Revenue Adjustments	-23,206.00
838 Carl Perkins pass through Grant	
6100 Material Prior Period Revenue Adjustments	-28,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	179,739.02

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	1,848.54
5XX Other Purchased Services	1,285.24
6XX Supplies and Materials	902.70
020 Subtotal	4,036.48
327 Advancing Agricultural Education	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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
327	Advancing Agricultural Education			
	391 State Career & Technical Ed Entitlement - Agriculture			
		1XXX Instruction		
			6XX Supplies and Materials	1,500.00
332	State Career & Vo-Tech FY12			
	390 State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction		
			6XX Supplies and Materials	688.00
333	State Career & Vo-Tech FY13			
	390 State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction		
			6XX Supplies and Materials	7,545.32
			810 Dues and Fees	360.00
			8XX Other Expenditures	3,175.00
				11,080.32
	333 Subtotal			
478	Western Mental Health (CSCT)			
	1XX Regular Education Programs - Elementary/Secondary			
		21XX Support Services - Students		
			3XX Purchased Professional and Technical Services	48,526.81
633	District Reimbursements			
	999 Undistributed			
		62XX Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	2,588.22
806	High School Activity			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			6XX Supplies and Materials	20.00
		24XX Support Services - School Administration		
			5XX Other Purchased Services	143.00
			6XX Supplies and Materials	10,790.56
		25XX Support Services - Business		
			7XX Property and Equipment Acquisition	15,671.00
	710 School Sponsored Extracurricular Activities			
		34XX Extracurricular - Activities		
			5XX Other Purchased Services	3,592.84
	720 School Sponsored Athletics			
		35XX Extracurricular - Athletics		
			1XX Personal Services - Salaries	587.74
			2XX Personal Services - Employee Benefits	233.19
			3XX Purchased Professional and Technical Services	3,220.98
			4XX Purchased Property Services	112.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						101,301.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						179,739.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						174,426.06	(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	3,305.77	Less Last Year	6,065.08	(4b)		-2,759.31	
						-2,759.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						103,855.21	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
011 Paths Scholarship	0.01	0.00	0.01
020 State OTO Indian Education for All	0.00	4,036.48	-4,036.48
050 Summer School	-3,202.33	0.00	-3,202.33
144 Title II Part A, FY2004	9,305.70	0.00	9,305.70
164 Title IV Safe and Drug-Free Schools, FY2004	-313.79	0.00	-313.79
224 Title I, FY2003-04	73.78	0.00	73.78
243 IDEA Part B, FY2002-03	-30,249.41	0.00	-30,249.41
314 Title I, FY2004	-2,548.93	0.00	-2,548.93
323 State Voed Grant	126.09	0.00	126.09
324 State VOED FY2003-04	10,456.19	0.00	10,456.19
326 State Vocational Grant FY2005-06	-450.15	0.00	-450.15
327 Advancing Agricultural Education	-2,000.00	1,500.00	-3,500.00
332 State Career & Vo-Tech FY12	0.00	688.00	-688.00
333 State Career & Vo-Tech FY13	16,306.00	11,080.32	5,225.68
398 Title V, FY2008	632.48	0.00	632.48
478 Western Mental Health (CSCT)	0.00	48,526.81	-48,526.81
633 District Reimbursements	2,558.22	2,588.22	-30.00
745 Medicaid Reimbursement - Interlocal Agreement	668.23	0.00	668.23
772 IDEA Part B	6,769.27	0.00	6,769.27
774 IDEA Part B, FY2004	75,595.13	0.00	75,595.13
805 Graduation Matters Grant	5,000.00	0.00	5,000.00
806 High School Activity	106,117.46	60,499.35	45,618.11



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
807 High School Library	1,166.05	0.00	1,166.05
808 Studies of Evolutionary Relationship through Protein Identif	0.00	2,471.32	-2,471.32
810 Carl Perkins Grant FY2010	-352.00	0.00	-352.00
812 Vo Ed Carl Perkins Basic Grant	949.70	0.00	949.70
813 Carl Perkins Grant FY2013	43,079.00	43,035.56	43.44
814 Carl Perkins, FY2004	-10.22	0.00	-10.22
817 Carl Perkins Grant FY2007	-7,931.46	0.00	-7,931.46
819 Carl Perkins Grant FY2009	-23,206.00	0.00	-23,206.00
838 Carl Perkins pass through Grant	-28,800.00	0.00	-28,800.00
Total	179,739.02	174,426.06	5,312.96



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	2012 Value	2013 Value
1111 District Levy - Real Property	174.89	21.58
1112 District Levy - Personal Property	27.35	12.64
1190 Penalties and Interest on Taxes	29.45	10.78
1510 Interest Earnings	268.39	160.59
6100 Material Prior Period Revenue Adjustments	2.17	-0.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	502.25	204.86

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
3XX Purchased Professional and Technical Services	2,240.00	7,494.00
6XX Supplies and Materials	3,580.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,820.00	7,494.00

Schedule Of Changes Worksheet

Beginning Fund Balance	25,987.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	204.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,494.00	(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)	18,698.11	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	43,339.00	44,898.00
1510 Interest Earnings	1,617.76	1,150.91
3260 State Driver's Education Reimbursement	18,316.42	23,424.37
6100 Material Prior Period Revenue Adjustments	0.00	64.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,273.18	69,538.18

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	62,012.21	67,552.75
2XX Personal Services - Employee Benefits	2,919.19	2,151.47
3XX Purchased Professional and Technical Services	100.00	100.00
4XX Purchased Property Services	1,795.25	4,433.32
5XX Other Purchased Services	1,082.56	990.08
6XX Supplies and Materials	8,195.18	12,964.36
8XX Other Expenditures	39.00	0.00
25XX Support Services - Business		
5XX Other Purchased Services	0.00	252.07
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,321.09	216.59
5XX Other Purchased Services	8,028.89	0.00
6XX Supplies and Materials	12.67	0.00
7XX Property and Equipment Acquisition	14,200.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	99,706.04	88,660.64



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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

Schedule Of Changes Worksheet

Beginning Fund Balance						159,752.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						69,538.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						88,660.64	(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	32.84	Less Last Year	398.32	(4b)		-365.48	
						-365.48	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						140,265.05	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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
1510 Interest Earnings	67.87	72.03
1910 Rentals	2,950.00	1,198.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,017.87	1,270.10

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	8,553.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,270.10	(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)	9,823.31	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	265.67	77.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	265.67	77.28

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	17,348.84	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,348.84	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	9,625.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,702.58	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	60,131.84	62,044.16
1112 District Levy - Personal Property	1,811.57	1,878.74
1190 Penalties and Interest on Taxes	472.00	411.34
1510 Interest Earnings	3,153.56	2,762.30
1900 Other Revenue from Local Sources	58.42	118.59
3281 State Technology Aid	6,392.28	6,164.93
3445 State Combined Fund School Block Grant	16,535.51	23,865.47
3447 SB372 Combined Block Grant Reimbursement	0.00	6,475.86
6100 Material Prior Period Revenue Adjustments	45.00	-14.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	88,600.18	103,707.03

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	56,248.24	0.00
2XX Personal Services - Employee Benefits	12,270.16	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	68,518.40	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	335,498.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	103,707.03	(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)	439,205.38	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	2,386.04	1,739.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,386.04	1,739.35

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	899.95	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	3,773.31	0.00
4XX Purchased Property Services	2,806.00	0.00
6XX Supplies and Materials	5,947.90	0.00
8XX Other Expenditures	305.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	59,282.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	73,014.56	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	216,569.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,739.35	(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)	218,308.50	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	522,253.79	520,782.68
1112 District Levy - Personal Property	15,822.30	15,946.37
1190 Penalties and Interest on Taxes	4,133.26	3,558.30
1510 Interest Earnings	2,352.64	2,401.41
3120 State Guaranteed Tax Base Aid	147,287.86	158,533.52
6100 Material Prior Period Revenue Adjustments	0.00	-223.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	691,849.85	700,998.54

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	1,305.00	0.00
840 Principal On Debt	510,000.00	530,000.00
850 Interest on Debt	157,552.54	140,722.50
860 Agent Fees/Issuance Costs	600.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	669,457.54	671,322.50

Schedule Of Changes Worksheet

Beginning Fund Balance	145,408.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	700,998.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	671,322.50	(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)	175,084.77	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	0.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.65	0.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	152.98	0.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	152.98	0.65

Schedule Of Changes Worksheet

Beginning Fund Balance	0.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.65	(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)		0.00 (5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	134,859.19	146,353.41
1112 District Levy - Personal Property	2,831.05	4,209.97
1190 Penalties and Interest on Taxes	144.48	510.43
1510 Interest Earnings	356.46	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-488.18
201 High School SB348		
5301 School Safety and Security Transfer	0.00	258,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	138,191.18	408,585.63

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,167.95	6,002.80
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	129,871.99	142,456.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	131,039.94	148,459.01

Schedule Of Changes Worksheet

Beginning Fund Balance	7,151.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	408,585.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	148,459.01	(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	4,838.70	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	272,116.56	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	278.34	314.88
1800 Revenue from Community Services Activities	57,106.63	147,286.74
1910 Rentals	18,765.07	7,411.37
6100 Material Prior Period Revenue Adjustments	0.00	-4,260.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,150.04	150,752.99

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	32,942.16	48,651.05
2XX Personal Services - Employee Benefits	3,311.93	5,439.01
3XX Purchased Professional and Technical Services	1,479.94	10,370.99
4XX Purchased Property Services	467.38	447.04
5XX Other Purchased Services	256.80	0.00
6XX Supplies and Materials	33,479.64	40,908.26
8XX Other Expenditures	235.00	150.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	56,336.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,172.85	162,303.22



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

72 - Miscellaneous Enterprise Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						53,083.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						150,752.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						162,303.22	(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	2,500.00	Less Last Year	0.00	(4b)		2,500.00	
						2,500.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						44,033.20	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	16,029.54	17,912.09
1900 Other Revenue from Local Sources	3,353,438.77	3,373,562.81
6100 Material Prior Period Revenue Adjustments	0.00	-1,867.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,369,468.31	3,389,607.86

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		
2XX Personal Services - Employee Benefits	2,923,147.65	3,208,248.96
8XX Other Expenditures	5,118.90	19,968.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,928,266.55	3,228,216.96

Schedule Of Changes Worksheet

Beginning Fund Balance	2,181,988.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,389,607.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,228,216.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,343,379.15	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	0.04	545.22
001 Cook Family Scholarship		
1510 Interest Earnings	397.09	0.00
002 Hodgkiss/Hughes Scholarship		
1520 Dividends on Investments	198.76	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-51.90
002 Subtotal	<u>198.76</u>	<u>-51.90</u>
005 Michael Hoffman Scholarship		
1510 Interest Earnings	281.00	0.00
1900 Other Revenue from Local Sources	0.00	364.49
6100 Material Prior Period Revenue Adjustments	0.00	51.90
005 Subtotal	<u>281.00</u>	<u>416.39</u>
006 Floyd Coil Memorial Scholarship		
1510 Interest Earnings	53.13	0.00
007 Gaming/Other Scholarships		
1510 Interest Earnings	2.69	0.00
008 PATHS Scholarship		
1920 Contributions/Donations from Private Sources	500.00	500.00
850 BEA Student Scholarship		
1510 Interest Earnings	0.81	0.00
1920 Contributions/Donations from Private Sources	4,204.49	5,955.00
850 Subtotal	<u>4,205.30</u>	<u>5,955.00</u>
855		
6100 Material Prior Period Revenue Adjustments	-1.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>5,636.38</u></u>	<u><u>7,364.71</u></u>

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

PRC Program Function Object	2012 Value	2013 Value
001 Cook Family Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	682.34	0.00
002 Hodgkiss/Hughes Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	167.67	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC	Program	Function	Object	2012 Value	2013 Value
002	Hodgkiss/Hughes Scholarship				
	8XX Community Services Programs				
003	Bacterin Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	1,000.00	1,000.00
004	Doornbos Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	750.00	0.00
005	Michael Hoffman Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	1,000.00
006	Floyd Coil Memorial Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	150.00
008	PATHS Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	1,000.00
850	BEA Student Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			870 Student Scholarships	0.00	364.49
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	2,000.00	2,000.00
			850 Subtotal	<u>2,000.00</u>	<u>2,364.49</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>4,600.01</u></u>	<u><u>5,514.49</u></u>



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Schedule Of Changes Worksheet

Beginning Fund Balance						190,213.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,364.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,514.49	(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)						192,063.98	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	257,056.58	242,945.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	257,056.58	242,945.86

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	249,891.74	250,058.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	249,891.74	250,058.51

Schedule Of Changes Worksheet

Beginning Fund Balance	128,215.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	242,945.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	250,058.51	(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)	121,102.60	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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	186,925.76	248,828.02
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	2,109,232.16	2,118,752.62
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	28,693.15	76,686.62
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,588.55	317.72
XX	XXX 26XX 41X	Energy Utility Services	151,077.83	138,692.80
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	22,859.94	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	269,203.10	128,664.54
XX	XXX 4XXX 73X	Major Equipment-New	104,710.14	39,512.56
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	1,104.49
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	5,440.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0369-47927494

16 Gallatin County
0369 Belgrade H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	127,160.11
b. Related Services Block Grant Entitlement	42,383.88
c. Total Entitlements Subject to Reversion	169,543.99

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)]	225,493.51
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	445,663.05
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: 0369-47927494

16 Gallatin County
0369 Belgrade H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	301,006.54	0.00	0.00	0.00
280	1XXX	2XX	41,535.05	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	27.00	0.00	0.00	0.00
280	1XXX	5XX	801.70	0.00	0.00	0.00
280	1XXX	6XX	905.90	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	60,433.53	0.00	0.00	0.00
280	21XX	2XX	6,857.43	0.00	0.00	0.00
280	21XX	3XX	1,455.90	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	67.50	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	21.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	31,784.17	0.00	0.00	0.00
280	24XX	2XX	767.33	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			445,663.05	0.00	0.00	445,663.05

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: 0369-47927494

16 Gallatin County
0369 Belgrade H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	391,544.86	0.00	0.00	0.00	391,544.86
Land Improvements	12,478.50	0.00	0.00	0.00	12,478.50
Buildings	12,445,983.80	0.00	252,007.34	0.00	12,697,991.14
Machinery and Equipment	1,779,131.02	0.00	206,384.44	0.00	1,985,515.46
Construction in Progress	141,202.59	0.00	0.00	116,348.87	24,853.72
Totals at Historical Cost	14,770,340.77	0.00	458,391.78	116,348.87	15,112,383.68
Less Accumulated Depreciation For:					
Improvement Accum	5,606.73	0.00	1,559.82	0.00	7,166.55
Building Accum	5,128,211.23	0.00	232,387.87	0.00	5,360,599.10
Machinery and Equipment Accum	1,157,053.71	0.00	147,256.70	0.00	1,304,310.41
Total Accumulated Depreciation	6,290,871.67	0.00	381,204.39	0.00	6,672,076.06
Governmental Activities, Capital Assets, net	8,479,469.10	0.00	77,187.39	116,348.87	8,440,307.62

Business-Type Activities:**	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Machinery and Equipment	37,328.34	0.00	0.00	0.00	37,328.34
Construction in Progress	1,155.78	0.00	0.00	0.00	1,155.78
Totals at Historical Cost	38,484.12	0.00	0.00	0.00	38,484.12
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	35,284.05	0.00	1,533.60	0.00	36,817.65
Total Accumulated Depreciation	35,284.05	0.00	1,533.60	0.00	36,817.65
Business-type Activities, Capital Assets, net	3,200.07	0.00	-1,533.60	0.00	1,666.47

* 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: 0369-47927494

16 Gallatin County

0369 Belgrade H S

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							
01/28/2005	2,525,000.00	0.00	150,000.00	0.00	2,375,000.00	155,000.00	2,220,000.00
03/24/2004	1,185,000.00	0.00	380,000.00	0.00	805,000.00	395,000.00	410,000.00
Compensated Absences	453,531.00	32,407.77	0.00	0.00	485,938.77	0.00	485,938.77
Special Improvements (SIDs)	0.00	11,495.43	0.00	0.00	11,495.43	11,495.43	0.00
Other Post Employment Benefits	206,471.40	0.00	0.00	16,916.70	189,554.70	0.00	189,554.70
Total Governmental Activity	4,370,002.40	43,903.20	530,000.00	16,916.70	3,866,988.90	561,495.43	3,305,493.47
Long-Term Liabilities							

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

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