



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0112-10730274**

**07 Cascade County**

**0112 Belt Elem**

**Due Dates:**

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** Nona Coughlan

**Phone #:** (406) 277-3351

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

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

**Chair, Board of Trustees:** Scott Meissner

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

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

**County Superintendent:** Jamie Bailey

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

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

## Software

Accounting Package: Foxie Lady

For FY13 did the district employ a certified special education director? No

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

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



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
192	Miscellaneous State Grant	STATE	PPL Grant	State
329	Miscellaneous State Grant	STATE	Multi District Incen	State
360	Gifted and Talented	STATE	0701121309	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
420	Title I Improving Basic Programs	FEDERAL	Federal	84.010A
432	Title III Part A English Language Acquisition	FEDERAL		84.365A
434	21st Century Community Learning	FEDERAL	Federa;	84.287
910	Budget Amendment			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	185,215.47	58,817.66	45,113.47	15,852.08
02	Taxes Receivable - Real and Personal (120-149)	45,905.53	8,680.24	1,543.64	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	231,121.00	67,497.90	46,657.11	15,852.08
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	45,905.53	8,680.24	1,543.64	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	45,905.53	8,680.24	1,543.64	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	185,215.47	58,817.66	45,113.47	15,852.08
52	<b>TOTAL FUND BALANCE/EQUITY</b>	185,215.47	58,817.66	45,113.47	15,852.08
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	231,121.00	67,497.90	46,657.11	15,852.08



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,177.16	162,284.10	50,487.04	6,088.53
02	Taxes Receivable - Real and Personal (120-149)	2.73			256.82
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,179.89	162,284.10	50,487.04	6,345.35
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2.73			256.82
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2.73			256.82
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,177.16	162,284.10	50,487.04	6,088.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,177.16	162,284.10	50,487.04	6,088.53
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,179.89	162,284.10	50,487.04	6,345.35



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,394.55	4,557.44
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,394.55	4,557.44
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,394.55	4,557.44
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,394.55	4,557.44
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,394.55	4,557.44



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-2,586.54	1,020.40		8,868.09
02	Taxes Receivable - Real and Personal (120-149)	2,301.61			10,327.06
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	-284.93	1,020.40		19,195.15
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,301.61			10,327.06
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,301.61			10,327.06
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	-2,586.54	1,020.40		8,868.09
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-2,586.54	1,020.40		8,868.09
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-284.93	1,020.40		19,195.15



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	594,595.51	470,111.49
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,133.46	0.00
1190 Penalties and Interest on Taxes	2,559.71	1,798.98
1510 Interest Earnings	983.48	773.62
1900 Other Revenue from Local Sources	1,168.62	8.99
3110 Direct State Aid	533,892.54	552,349.41
3111 Quality Educator	58,102.20	58,710.60
3112 At Risk Student	5,575.71	6,106.73
3113 Indian Education For All	4,304.40	4,365.60
3114 American Indian Achievement Gap	1,400.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	31,766.05	32,127.82
3120 State Guaranteed Tax Base Aid	72,372.30	63,916.00
3302 State Payment in Lieu of Taxes - FWP	0.00	366.00
3444 State School Block Grant	29,313.53	35,653.83
3445 State Combined Fund School Block Grant	734.87	2,711.18
3446 SB372 Block Grant Reimbursement	0.00	2,221.09
3447 SB372 Combined Block Grant Reimbursement	0.00	692.33
7810 Education Jobs Fund	626.17	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,340,528.55</b>	<b>1,232,513.67</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	656,535.26	668,887.89
2XX Personal Services - Employee Benefits	137,562.23	137,777.74
3XX Purchased Professional and Technical Services	1,590.81	304.00
5XX Other Purchased Services	4,190.45	2,008.97
6XX Supplies and Materials	25,842.09	27,959.82
<b>222X Educational Media Services</b>		
3XX Purchased Professional and Technical Services	795.00	2,408.53
6XX Supplies and Materials	5,079.10	5,779.83
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	24,119.58	24,285.80
2XX Personal Services - Employee Benefits	13,288.99	13,921.70
3XX Purchased Professional and Technical Services	23,340.48	25,694.75
4XX Purchased Property Services	6,638.78	6,924.68
5XX Other Purchased Services	1,499.75	3,004.99
6XX Supplies and Materials	2,305.07	4,765.92
810 Dues and Fees	24,916.98	17,590.46



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

### 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	35,521.66	36,198.09
			2XX Personal Services - Employee Benefits	7,486.28	9,031.38
			5XX Other Purchased Services	1,080.59	2,573.41
			6XX Supplies and Materials	11,119.36	11,832.86
			810 Dues and Fees	1,145.04	0.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	13,480.54	15,571.26
			2XX Personal Services - Employee Benefits	36.98	45.89
			5XX Other Purchased Services	7,340.53	6,436.84
			6XX Supplies and Materials	936.40	1,374.92
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	47,701.43	56,484.37
			2XX Personal Services - Employee Benefits	6,904.20	6,506.78
			4XX Purchased Property Services	112,398.13	93,852.36
			5XX Other Purchased Services	6,000.00	7,776.00
			6XX Supplies and Materials	28,694.03	27,974.17
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	36,745.97	37,565.23
			2XX Personal Services - Employee Benefits	8,210.76	8,273.41
			5XX Other Purchased Services	241.10	0.00
			6XX Supplies and Materials	896.99	468.89
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	5,183.09	4,970.47
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	4,304.40	4,365.60
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	20,800.34	22,413.18
			2XX Personal Services - Employee Benefits	1,500.00	21.74
			6XX Supplies and Materials	3,092.00	16,787.46
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			6XX Supplies and Materials	57,451.15	57,879.65
	<b>910 Budget Amendment</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	81,061.60
			2XX Personal Services - Employee Benefits	0.00	6,714.90
	<b>999 Undistributed</b>				



# Trustees' Financial Summary

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

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
910	Budget Amendment				
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	37,607.00	0.00
		910	Subtotal	37,607.00	87,776.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,383,582.54</b>	<b>1,457,495.54</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					410,197.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,232,513.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,457,495.54	(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)					185,215.47	(5)



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

### 10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	113,946.45	94,170.37
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	557.09	0.00
1190 Penalties and Interest on Taxes	429.11	342.23
1510 Interest Earnings	135.38	96.13
2220 County On-Schedule Trans Reimb	21,643.20	21,912.30
3210 State On-Schedule Trans Reimb	21,643.20	21,912.30
3444 State School Block Grant	741.67	1,968.26
3446 SB372 Block Grant Reimbursement	0.00	429.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>159,096.10</b>	<b>140,831.28</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	13,782.58	14,127.24
2XX Personal Services - Employee Benefits	40.12	43.72
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	5,490.09	7,523.16
2XX Personal Services - Employee Benefits	12.14	23.28
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	6,929.17	8,380.71
2XX Personal Services - Employee Benefits	19.80	25.52
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	29,521.67	29,992.90
2XX Personal Services - Employee Benefits	4,227.00	5,138.75
4XX Purchased Property Services	36,431.14	40,069.78
5XX Other Purchased Services	8,480.05	5,115.54
6XX Supplies and Materials	30,775.25	32,934.29
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	30,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>165,709.01</b>	<b>143,374.89</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						61,361.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						140,831.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						143,374.89	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						58,817.66	(5)



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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	16,596.30	20,068.29
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	111.11	0.00
1190 Penalties and Interest on Taxes	80.03	56.04
1510 Interest Earnings	28.26	55.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>16,815.70</b>	<b>20,180.10</b>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance		24,933.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20,180.10	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		45,113.47	(5)



# Trustees' Financial Summary

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

### 12 - School Food Services Fund

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

PRC Revenue	2012 Value	2013 Value
1611 National School Lunch Program	64,500.00	80,500.00
4550 Federal Child Nutrition	71,839.66	84,111.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	136,339.66	164,611.78

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	68,119.05	82,087.48
2XX Personal Services - Employee Benefits	3,632.05	5,749.46
6XX Supplies and Materials	63,025.34	74,239.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	134,776.44	162,076.30

#### Schedule Of Changes Worksheet

Beginning Fund Balance	13,316.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	164,611.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	162,076.30	(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)	15,852.08	(5)



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

### 14 - Retirement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	178.76	200.57
2240 County Retirement Distribution	165,817.17	222,130.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	165,995.93	222,331.40

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	104,064.12	109,616.91
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	6,625.80	6,405.20
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	6,653.55	7,471.16
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,449.03	3,491.10
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	6,917.28	9,863.99
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	6,077.53	6,863.13
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,051.87	6,475.90
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	2,689.53	2,423.28
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	9,294.58	11,672.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	151,823.29	164,283.43



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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						104,236.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						222,331.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						164,283.43	(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)						162,284.10	(5)



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
<b>192 Miscellaneous State Grant</b>	
1920 Contributions/Donations from Private Sources	1,500.00
<b>329 Miscellaneous State Grant</b>	
3290 State - Other State Grants	3,403.74
<b>360 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,500.00
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,870.00
<b>420 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	92,358.00
<b>432 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	5,319.00
<b>434 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	51,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	168,950.74

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

PRC Program Function Object	2013 Value
<b>192 Miscellaneous State Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	125.00
<b>329 Miscellaneous State Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,403.74
<b>360 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,500.00
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	13,870.00
<b>420 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	71,489.68



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>420 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	19,820.52
5XX Other Purchased Services	125.00
6XX Supplies and Materials	922.80
	92,358.00
<b>420 Subtotal</b>	
<b>432 Title III Part A English Language Acquisition</b>	
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,159.00
2XX Personal Services - Employee Benefits	960.00
3XX Purchased Professional and Technical Services	200.00
	5,319.00
<b>432 Subtotal</b>	
<b>434 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	39,145.26
2XX Personal Services - Employee Benefits	3,665.64
3XX Purchased Professional and Technical Services	5,408.00
6XX Supplies and Materials	2,266.76
8XX Other Expenditures	514.34
	51,000.00
<b>434 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	167,575.74



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						49,112.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						168,950.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						167,575.74	(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)						50,487.04	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
192 Miscellaneous State Grant	1,500.00	125.00	1,375.00
329 Miscellaneous State Grant	3,403.74	3,403.74	0.00
360 Gifted and Talented	1,500.00	1,500.00	0.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,870.00	13,870.00	0.00
420 Title I Improving Basic Programs	92,358.00	92,358.00	0.00
432 Title III Part A English Language Acquisition	5,319.00	5,319.00	0.00
434 21st Century Community Learning	51,000.00	51,000.00	0.00
<b>Total</b>	<u>168,950.74</u>	<u>167,575.74</u>	<u>1,375.00</u>



# Trustees' Financial Summary

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

### 17 - Adult Education Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	3,310.86	2,706.63
1190 Penalties and Interest on Taxes	3.60	7.68
1510 Interest Earnings	22.25	8.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,336.71</b>	<b>2,722.47</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,700.00	0.00
2XX Personal Services - Employee Benefits	347.70	0.00
6XX Supplies and Materials	6,963.30	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>10,011.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	3,366.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,722.47	(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)	6,088.53	(5)



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

### 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1910 Rentals	600.00	900.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	600.00	900.00

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

PRC Program Function Object	2012 Value	2013 Value
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	1,032.59
6XX Supplies and Materials	0.00	433.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,466.49

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,961.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	900.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,466.49	(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)	2,394.55	(5)



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

### 21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	9.88	8.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>9.88</b>	<b>8.72</b>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance		4,548.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		8.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,557.44	(5)



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

### 28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	30,229.34	23,766.03
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	163.32	0.00
1190 Penalties and Interest on Taxes	130.33	91.66
3281 State Technology Aid	1,351.28	1,363.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>31,874.27</b>	<b>25,221.45</b>

#### 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		
4XX Purchased Property Services	0.00	349.00
6XX Supplies and Materials	32,153.46	27,981.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>32,153.46</b>	<b>28,330.98</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		522.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		25,221.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		28,330.98	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		-2,586.54	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	134,242.73	103,744.05
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	475.59	0.00
1190 Penalties and Interest on Taxes	511.33	399.17
1510 Interest Earnings	87.30	78.61
6100 Material Prior Period Revenue Adjustments	0.00	10,563.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>135,316.95</b>	<b>114,785.58</b>

### 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		
840 Principal On Debt	100,000.00	108,638.75
850 Interest on Debt	10,563.75	8,638.75
860 Agent Fees/Issuance Costs	300.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>110,863.75</b>	<b>117,577.50</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		11,660.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		114,785.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		117,577.50	(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)		8,868.09	(5)



# Trustees' Financial Summary

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## 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	37,260.00	37,565.23
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	643,914.36	619,619.46
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	15,595.56	13,265.73
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	307.41	909.32
XX	XXX 26XX 41X	Energy Utility Services	99,398.13	56,809.20
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	32,127.82
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	32,127.82

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,708.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	46,263.82
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,278.00
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: 75%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	37,565.23	0.00	0.00	0.00	
280	1XXX	2XX	8,273.41	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	468.89	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	4,970.47	0.00	0.00	0.00	
<b>Totals</b>			51,278.00	0.00	0.00	0.00	51,278.00

*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

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

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

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

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

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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Total Depreciation for FY2013

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	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-
<b>Governmental Activities*</b>							
Bonds							
10/27/2005	425,000.00	0.00	100,000.00	0.00	325,000.00	105,000.00	220,000.00
Compensated Absences	49,917.38	0.00	0.00	0.00	49,917.38	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	474,917.38	0.00	100,000.00	0.00	374,917.38	105,000.00	220,000.00

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

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