



# Trustees' Financial Summary

FY2008-09

Submit ID: 1215-25109803

34 Park County  
1215 Arrowhead Elem

**\*\* Recalculated \*\***

**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 not later than the 2nd Monday in September (MCA 20-9-211 & 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 for state and federal programs.*

## Certification

**Business Manager/Clerk:** Tamara Cunningham

**Phone #:** (406) 333-4359

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

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

**Chair, Board of Trustees:** Jennifer Hintz

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

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

**County Superintendent:** Ed Barich

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

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

## Software

Accounting Package: Black Mountain

For FY09 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>
089	PROJECTS	LOCAL	RUNWTW	
279	Gifted and Talented	STATE	3412151309N	State
361	HB2 0809	STATE	34121557609P2	
366	State OTO Capital Invest & Deferred Maintenance	STATE	341215366	state
367	FT K Start Up	STATE	0607FTKSU	
700	E-RATE REIMBURSEMENTS	FEDERAL	0809WISPWEST	0809
702	MONTANA SMALL SCHOOL ALLIANCE	STATE	MSSA0708	
757	Medicaid	STATE	MACOGO	State
777	MISC.MISC	LOCAL		
788	PCSEC	LOCAL	0809COOP	
820	Title I BASIC	FEDERAL	3412153108	0000
829	INDIAN ED, PROFESSIONAL DEVELOPMENT	FEDERAL	3412154609	0011
830	TITLE II A	FEDERAL	3412151408	0110
858	SRSA	FEDERAL	S358A072941	358
865	State OTO Indian Education for All	STATE	3412153113	state
878	M7 REIMBURSEMENTS	LOCAL	0506OGO	
889	Title IV Safe and Drug-Free Schools	FEDERAL	3412151608	84.186A
890	KEDS Payments to Schools	LOCAL	None	



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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)	92,411.67	30,599.27	130,645.12	85.59
02	Taxes Receivable - Real and Personal (120-149)	43,982.73	2,214.62	3,787.72	
03	Taxes Receivable - Protested (150-159)	1,762.90	69.62	384.57	
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>	138,157.30	32,883.51	134,817.41	85.59
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	343.33			
25	Deferred Revenue (680)	45,745.63	2,284.24	4,172.29	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	46,088.96	2,284.24	4,172.29	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	92,068.34	30,599.27	130,645.12	85.59
52	<b>TOTAL FUND BALANCE/EQUITY</b>	92,068.34	30,599.27	130,645.12	85.59
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	138,157.30	32,883.51	134,817.41	85.59



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	391.23	38,813.07	82,007.66	
02	Taxes Receivable - Real and Personal (120-149)	6.94			
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>	398.17	38,813.07	82,007.66	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6.94			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6.94			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	391.23	38,813.07	82,007.66	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	391.23	38,813.07	82,007.66	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	398.17	38,813.07	82,007.66	



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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)				5,396.57
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>				5,396.57
<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 (961-970)				5,396.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>				5,396.57
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				5,396.57



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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 (961-970)				
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)	17,862.43	16,080.09		
02	Taxes Receivable - Real and Personal (120-149)	1,884.43			1,470.94
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>	19,746.86	16,080.09		1,470.94
<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)	1,884.43			1,470.94
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,884.43			1,470.94
<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 (961-970)	17,862.43	16,080.09		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	17,862.43	16,080.09		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	19,746.86	16,080.09		1,470.94



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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)	21.13	53,578.28		
02	Taxes Receivable - Real and Personal (120-149)		6.90		
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>	21.13	53,585.18		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6.90		
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>		6.90		
<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 (961-970)	21.13	53,578.28		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21.13	53,578.28		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21.13	53,585.18		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (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 Internal Service (76)	Miscellaneous Internal Service Fund (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	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)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,943.08		11,617.23	
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>	13,943.08		11,617.23	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	13,943.08		11,617.23	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	13,943.08		11,617.23	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13,943.08		11,617.23	



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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)	22,548.79	19,328.23		
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>	22,548.79	19,328.23		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	17,891.08	19,328.23		
24	Other Current Liabilities (621-679)	4,657.71			
35	<b>TOTAL LIABILITIES</b>	22,548.79	19,328.23		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	22,548.79	19,328.23		



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<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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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	305,922.23	310,582.67
1112 District Levy - Personal Property	1,964.27	3,703.06
1114 District Levy - Pers Prop/Mobile Homes	5,002.31	2,235.12
1190 Penalties and Interest on Taxes	1,274.48	1,998.25
1330 Tuition from Schl Dists Outside State	915.84	0.00
1510 Interest Earnings	1,810.39	725.43
1900 Other Revenue from Local Sources	3,289.99	1,547.95
3110 Direct State Aid	352,368.98	339,897.64
3111 Quality Educator	41,896.80	40,154.40
3112 At Risk Student	7,627.96	7,622.05
3113 Indian Education For All	2,978.40	2,794.80
3114 American Indian Achievement Gap	1,000.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	21,895.21	20,371.90
3120 State Guaranteed Tax Base Aid	10,487.86	7,351.50
3444 State School Block Grant	36,838.88	37,118.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>795,273.60</b>	<b>776,903.63</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	378,363.07	365,326.03
2XX Personal Services - Employee Benefits	43,657.86	47,345.10
3XX Purchased Professional and Technical Services	2,548.00	1,184.00
4XX Purchased Property Services	1,751.16	100.00
5XX Other Purchased Services	2,982.34	1,271.77
6XX Supplies and Materials	29,818.15	12,186.08
810 Dues and Fees	784.00	0.00
8XX Other Expenditures	98.50	70.00
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	185.00	0.00
6XX Supplies and Materials	279.95	609.16
<b>221X Improvement of Instruction Services</b>		
6XX Supplies and Materials	80.97	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	284.40	0.00
3XX Purchased Professional and Technical Services	5,794.34	16,839.36
5XX Other Purchased Services	11,163.51	7,743.45
6XX Supplies and Materials	961.96	444.76
8XX Other Expenditures	1,930.75	3,640.97



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34 Park County  
1215 Arrowhead Elem

**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	67,161.84	86,491.19
			2XX Personal Services - Employee Benefits	14,775.96	16,277.60
			3XX Purchased Professional and Technical Services	4,038.20	1,259.20
			4XX Purchased Property Services	636.69	1,101.33
			5XX Other Purchased Services	4,616.59	3,998.77
			6XX Supplies and Materials	9,712.38	2,811.77
			8XX Other Expenditures	937.25	95.00
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	24,999.04	28,610.35
			2XX Personal Services - Employee Benefits	167.22	192.23
			3XX Purchased Professional and Technical Services	0.00	2,882.00
			5XX Other Purchased Services	1,991.77	1,166.57
			6XX Supplies and Materials	304.37	546.44
			8XX Other Expenditures	202.00	160.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	29,467.89	32,722.88
			2XX Personal Services - Employee Benefits	7,128.60	7,615.01
			3XX Purchased Professional and Technical Services	2,866.97	0.00
			4XX Purchased Property Services	43,549.78	29,197.46
			5XX Other Purchased Services	8,675.04	8,652.88
			6XX Supplies and Materials	8,525.68	7,060.37
			7XX Property and Equipment Acquisition	8,060.00	0.00
			810 Dues and Fees	97.00	0.00
			8XX Other Expenditures	102.00	199.25
<b>27XX Student Transportation Services</b>					
			6XX Supplies and Materials	0.00	40.50
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	36,530.51	50,379.73
			2XX Personal Services - Employee Benefits	4,839.69	8,734.05
			3XX Purchased Professional and Technical Services	0.00	60.00
			5XX Other Purchased Services	335.17	741.59
			6XX Supplies and Materials	2,494.00	50.00
			8XX Other Expenditures	132.78	0.00
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	4,590.07	0.00
			2XX Personal Services - Employee Benefits	1,093.85	0.00
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	1,939.80	0.00
			2XX Personal Services - Employee Benefits	12.95	0.00
<b>710 School Sponsored Extracurricular Activities</b>					
<b>23XX Support Services - General Administration</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	2008 Value	2009 Value
<b>710 School Sponsored Extracurricular Activities</b>		
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	412.62	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	2,205.77	903.95
2XX Personal Services - Employee Benefits	170.44	74.37
6XX Supplies and Materials	189.41	162.74
<b>34XX Extracurricular - Activities</b>		
1XX Personal Services - Salaries	3,361.00	3,458.02
2XX Personal Services - Employee Benefits	241.09	189.72
3XX Purchased Professional and Technical Services	4,591.00	4,228.21
5XX Other Purchased Services	358.14	81.21
6XX Supplies and Materials	1,130.67	1,337.00
8XX Other Expenditures	90.00	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	10,956.32	11,264.02
2XX Personal Services - Employee Benefits	901.35	1,419.63
6XX Supplies and Materials	28.24	0.00
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	1,602.26	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	796,907.36	770,925.72

### Schedule Of Changes Worksheet

Beginning Fund Balance	86,090.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	776,903.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	770,925.72	(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
Ending Fund Balance (1 + 2 - 3 + 4)	92,068.34	(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	2008 Value	2009 Value
1111 District Levy - Real Property	12,692.51	13,720.93
1112 District Levy - Personal Property	170.16	145.66
1114 District Levy - Pers Prop/Mobile Homes	298.61	117.10
1190 Penalties and Interest on Taxes	105.32	118.64
1510 Interest Earnings	638.52	109.59
1900 Other Revenue from Local Sources	0.00	72.98
2220 County On-Schedule Trans Reimb	19,967.15	22,670.07
3210 State On-Schedule Trans Reimb	19,967.17	22,670.07
3444 State School Block Grant	364.32	367.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	54,203.76	59,992.13

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	6,394.09	3,387.01
2XX Personal Services - Employee Benefits	1,477.23	103.76
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,429.51	456.56
2XX Personal Services - Employee Benefits	16.19	3.08
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	18,068.50	18,099.18
2XX Personal Services - Employee Benefits	1,499.55	1,490.35
3XX Purchased Professional and Technical Services	359.60	290.85
4XX Purchased Property Services	6,840.16	12,542.47
5XX Other Purchased Services	8,406.99	6,234.47
6XX Supplies and Materials	15,647.22	8,409.70
8XX Other Expenditures	0.00	689.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	61,139.04	51,706.43



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						22,313.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,992.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						51,706.43 (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)						30,599.27 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	29,762.74	27,300.32
1112 District Levy - Personal Property	209.38	347.98
1114 District Levy - Pers Prop/Mobile Homes	469.89	189.71
1190 Penalties and Interest on Taxes	132.27	188.79
1510 Interest Earnings	2,896.67	1,716.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	33,470.95	29,743.03

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	1,536.79	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,536.79	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	100,902.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,743.03	(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)	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)	130,645.12	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1611 National School Lunch Program	17,484.00	17,393.90
1613 Special Milk Program	1,758.82	2,453.12
4550 Federal Child Nutrition	18,648.37	17,591.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	37,891.19	37,438.06

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,914.42	2,170.05
2XX Personal Services - Employee Benefits	157.48	252.75
4XX Purchased Property Services	827.76	896.74
5XX Other Purchased Services	3,526.42	3,511.94
6XX Supplies and Materials	31,084.09	31,482.96
810 Dues and Fees	60.00	0.00
8XX Other Expenditures	0.00	60.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	37,570.17	38,374.44

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,021.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,438.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,374.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	85.59	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1114 District Levy - Pers Prop/Mobile Homes	0.15	0.00
1190 Penalties and Interest on Taxes	0.11	0.00
1510 Interest Earnings	13.85	6.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14.11	6.31

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	384.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.31	(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)	391.23	(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	2008 Value	2009 Value
1510 Interest Earnings	596.26	201.63
2240 County Retirement Distribution	90,368.57	95,936.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	90,964.83	96,138.25

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	58,198.30	57,247.07
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	11,415.63	13,499.21
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,089.64	4,310.90
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	4,357.48	4,696.62
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,003.98	2,072.59
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,127.98	7,608.28
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	289.23	0.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	232.33	78.41
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	450.60	421.36
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	1,744.78	1,834.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	88,909.95	91,769.07



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						34,443.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						96,138.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						91,769.07	(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)						38,813.07	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2009 Value</b>
<b>089 PROJECTS</b>	
1920 Contributions/Donations from Private Sources	561.83
<b>279 Gifted and Talented</b>	
3290 State - Other State Grants	20,086.00
<b>361 HB2 0809</b>	
3610 Services for Significant Needs Students	12,000.00
<b>700 E-RATE REIMBURSEMENTS</b>	
4700 Federal Miscellaneous Grants from other State Agencies	3,348.00
<b>757 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	2,744.83
<b>777 MISC.MISC</b>	
1900 Other Revenue from Local Sources	24.19
<b>788 PCSEC</b>	
5710 Special Education Resources Transferred from Other School Districts or Coop	5,000.00
<b>820 Title I BASIC</b>	
4200 Title I, Part A, Improving Basic Programs	54,429.00
<b>829 INDIAN ED, PROFESSIONAL DEVELOPMENT</b>	
3290 State - Other State Grants	8,000.00
<b>830 TITLE II A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,977.00
<b>858 SRSA</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	3,562.00
<b>865 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	1,335.30
<b>889 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,390.00
<b>890 KEDS Payments to Schools</b>	
3290 State - Other State Grants	415.70
 <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	 <hr/> <hr/> 131,873.85

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

<b>PRC Program Function Object</b>	<b>2009 Value</b>
<b>089 PROJECTS</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	331.83



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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	2009 Value
<b>279 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,699.26
2XX Personal Services - Employee Benefits	709.33
3XX Purchased Professional and Technical Services	3,953.05
5XX Other Purchased Services	2,216.43
6XX Supplies and Materials	7,930.64
8XX Other Expenditures	234.00
<b>23XX Support Services - General Administration</b>	
5XX Other Purchased Services	343.29
<b>279 Subtotal</b>	20,086.00
<b>361 HB2 0809</b>	
<b>361 Services for Significant Needs Students</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,380.50
2XX Personal Services - Employee Benefits	1,619.50
<b>361 Subtotal</b>	12,000.00
<b>366 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	1,250.00
4XX Purchased Property Services	10,812.96
6XX Supplies and Materials	2,532.46
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	5,310.44
<b>366 Subtotal</b>	19,905.86
<b>700 E-RATE REIMBURSEMENTS</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	3,348.00
<b>702 MONTANA SMALL SCHOOL ALLIANCE</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	166.81
<b>757 Medicaid</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,618.32
<b>280 Special Education - Local and State</b>	



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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	2009 Value
<b>757 Medicaid</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	386.65
<b>757 Subtotal</b>	4,004.97
<b>777 MISC.MISC</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	360.00
5XX Other Purchased Services	276.08
6XX Supplies and Materials	257.72
<b>23XX Support Services - General Administration</b>	
3XX Purchased Professional and Technical Services	160.00
5XX Other Purchased Services	24.47
<b>24XX Support Services - School Administration</b>	
3XX Purchased Professional and Technical Services	360.00
<b>25XX Support Services - Business</b>	
5XX Other Purchased Services	200.00
<b>777 Subtotal</b>	1,638.27
<b>788 PCSEC</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,028.35
2XX Personal Services - Employee Benefits	609.61
5XX Other Purchased Services	362.00
<b>788 Subtotal</b>	4,999.96
<b>820 Title I BASIC</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	41,284.95
2XX Personal Services - Employee Benefits	13,144.05
<b>820 Subtotal</b>	54,429.00
<b>829 INDIAN ED, PROFESSIONAL DEVELOPMENT</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,563.43
2XX Personal Services - Employee Benefits	161.44
3XX Purchased Professional and Technical Services	4,217.16
6XX Supplies and Materials	2,057.97



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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	2009 Value
829 Subtotal	8,000.00
<b>830 TITLE II A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	14,426.81
2XX Personal Services - Employee Benefits	4,550.19
830 Subtotal	18,977.00
<b>858 SRSA</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	175.56
2XX Personal Services - Employee Benefits	47.78
3XX Purchased Professional and Technical Services	2,650.66
858 Subtotal	2,874.00
<b>865 State OTO Indian Education for All</b>	
<b>365 OTO Indian Education for All</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	516.76
6XX Supplies and Materials	86.85
865 Subtotal	603.61
<b>878 M7 REIMBURSEMENTS</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	210.00
<b>889 Title IV Safe and Drug-Free Schools</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	609.93
2XX Personal Services - Employee Benefits	80.07
3XX Purchased Professional and Technical Services	700.00
889 Subtotal	1,390.00
<b>890 KEDS Payments to Schools</b>	
<b>710 School Sponsored Extracurricular Activities</b>	
<b>34XX Extracurricular - Activities</b>	
1XX Personal Services - Salaries	39.38
2XX Personal Services - Employee Benefits	6.40
6XX Supplies and Materials	404.34
890 Subtotal	450.12



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

**Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:** 153,415.43

### Schedule Of Changes Worksheet

Beginning Fund Balance		103,549.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		131,873.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		153,415.43	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		82,007.66	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
089 PROJECTS	561.83	331.83	230.00
279 Gifted and Talented	20,086.00	20,086.00	0.00
361 HB2 0809	12,000.00	12,000.00	0.00
366 State OTO Capital Invest & Deferred Maintenance	0.00	19,905.86	-19,905.86
700 E-RATE REIMBURSEMENTS	3,348.00	3,348.00	0.00
702 MONTANA SMALL SCHOOL ALLIANCE	0.00	166.81	-166.81
757 Medicaid	2,744.83	4,004.97	-1,260.14
777 MISC.MISC	24.19	1,638.27	-1,614.08
788 PCSEC	5,000.00	4,999.96	0.04
820 Title I BASIC	54,429.00	54,429.00	0.00
829 INDIAN ED, PROFESSIONAL DEVELOPMENT	8,000.00	8,000.00	0.00
830 TITLE II A	18,977.00	18,977.00	0.00
858 SRSA	3,562.00	2,874.00	688.00
865 State OTO Indian Education for All	1,335.30	603.61	731.69
878 M7 REIMBURSEMENTS	0.00	210.00	-210.00
889 Title IV Safe and Drug-Free Schools	1,390.00	1,390.00	0.00
890 KEDS Payments to Schools	415.70	450.12	-34.42
<b>Total</b>	131,873.85	153,415.43	-21,541.58



# Trustees' Financial Summary

FY2008-09

Submit ID: 1215-25109803

34 Park County  
1215 Arrowhead Elem

**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
1510 Interest Earnings	128.96	80.86
5300 Operating Transfers from Other Funds	1,602.26	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,731.22	80.86

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	182.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	182.65

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,498.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	182.65	(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)	5,396.57	(5)



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	748.38	857.04
1112 District Levy - Personal Property	15.42	0.13
1114 District Levy - Pers Prop/Mobile Homes	37.32	22.42
1190 Penalties and Interest on Taxes	10.03	12.82
1510 Interest Earnings	542.53	235.24
3281 State Technology Aid	849.40	1,738.42

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,203.08	2,866.07
--	----------	----------

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	2,258.95	640.00
6XX Supplies and Materials	229.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	770.00	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,257.95	640.00
--	----------	--------

### Schedule Of Changes Worksheet

Beginning Fund Balance	15,636.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,866.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	640.00	(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)	17,862.43	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	202.96	195.77
3445 State Combined Fund School Block Grant	3,999.96	4,030.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,202.92	4,226.13

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	11,853.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,226.13	(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)	16,080.09	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
1111 District Levy - Real Property	404.50	1,154.94
1112 District Levy - Personal Property	0.00	39.87
1114 District Levy - Pers Prop/Mobile Homes	170.27	42.58
1190 Penalties and Interest on Taxes	85.93	95.97
1510 Interest Earnings	160.86	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	821.56	1,333.36

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

PRC Program Function Object	2008 Value	2009 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	13,498.49	1,333.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	13,498.49	1,333.36

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,333.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,333.36	(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)		0.00 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	262.13	49.08
1920 Contributions/Donations from Private Sources	1,250.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,512.13	49.08

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	4,689.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	4,689.56

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,661.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,689.56	(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)		21.13 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
1111 District Levy - Real Property	0.00	0.03
1190 Penalties and Interest on Taxes	0.00	0.03
1510 Interest Earnings	1,509.34	837.60
9710 Residual Equity Transfers In	13,498.49	1,333.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,007.83	2,171.02

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	51,407.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,171.02	(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)	53,578.28	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
1510 Interest Earnings	672.20	439.36
1920 Contributions/Donations from Private Sources	1,150.00	276.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,822.20	715.86

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
870 Student Scholarships	0.00	500.00
<b>21XX Support Services - Students</b>		
870 Student Scholarships	1,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,000.00	500.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	13,727.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	715.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	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           0.00   Less Last Year       0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,943.08	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	1,160.00	0.00
1900 Other Revenue from Local Sources	1,705.83	0.00
1XXX Revenues from Student Activities	1,140.00	8,719.30
6100 Material Prior Period Revenue Adjustments	0.00	-37.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,005.83	8,682.30

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	4,843.77	5,098.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,843.77	5,098.24

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,033.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,682.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,098.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,617.23	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	36,764.96	38,484.69
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	371,888.60	364,340.50
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,146.51	851.20
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	59.97	0.00
XX	XXX 26XX 41X	Energy Utility Services	21,479.91	19,693.73
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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**\*\* Recalculated \*\***

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,371.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,371.90

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,789.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,335.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	59,965.37
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:**

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2011 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2008-09

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**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	50,379.73	0.00	0.00	0.00	
280	1XXX	2XX	8,734.05	0.00	0.00	0.00	
280	1XXX	3XX	60.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	741.59	0.00	0.00	0.00	
280	1XXX	6XX	50.00	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			59,965.37	0.00	0.00	0.00	59,965.37

*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 FY09.



# Trustees' Financial Summary

FY2008-09

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**\*\* Recalculated \*\***

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	1,238,850.25	0.00	10,000.00	0.00	1,248,850.25
Machinery and Equipment	257,350.00	0.29	0.00	0.00	257,350.29
Totals at Historical Cost	1,496,200.25	0.29	10,000.00	0.00	1,506,200.54
Less Accumulated Depreciation For:					
Building Accum	410,651.00	26,671.15	0.00	0.00	437,322.15
Machinery and Equipment Accum	159,029.00	23,435.58	0.00	0.00	182,464.58
Total Accumulated Depreciation	569,680.00	50,106.73	0.00	0.00	619,786.73
Governmental Activities, Capital Assets, net	926,520.25	-50,106.44	10,000.00	0.00	886,413.81

\* 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.

\*\*\* Has comments.

<b>Depreciation by Function for FY2009</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
General Administration (23XX)	26,711.35	0.00	0.00
Operations and Maintenance (26XX)	23,526.42	0.00	0.00
Total Depreciation for FY2009	50,237.77	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
<b>Governmental Activities*</b>							
Compensated Absences	26,185.00	0.00	0.00	1,833.00	24,352.00	0.00	24,352.00
Total Governmental Activity Long-Term Liabilities	26,185.00	0.00	0.00	1,833.00	24,352.00	0.00	24,352.00

\* 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.