



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 1215-36605280**

**34 Park County  
1215 Arrowhead 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:** Cinda Self **Phone #:** (406) 924-6865

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

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

**Chair, Board of Trustees:** Judy O'Hair

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

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

**County Superintendent:** Ed Barich

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

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

## Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

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

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



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
050	MISC.MISC	LOCAL		
132	Gifted and Talented	STATE	03412151311	State
141	Title II Part A	FEDERAL		84.367
172	Title IV, Part B, 21st Century	FEDERAL	03412151711	84.287
280	Sped Coop Grant	LOCAL		
321	Title I - Schoolwide	FEDERAL	03412153211	Federal
322	Title I - Schoolwide	FEDERAL	03412153212	Federal
350	FT K Start Up	STATE	0607FTKSU	
502	REAP	FEDERAL	S358A102941	
605	Donation-Adopt a Student	LOCAL		
610	Donation-Adopt a Classroom	LOCAL		
680	Donaton-Art Program	LOCAL		
690	Donation-Music Program	LOCAL		
700	E-RATE REIMBURSEMENTS	FEDERAL	0809WISPWEST	0809
757	Medicaid	STATE	MACOGO	State
771	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
862	SRA	STATE		
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)	115,434.66	19,775.13	212,984.33	11,736.39
02	Taxes Receivable - Real and Personal (120-149)	23,160.15	2,810.49	2,143.45	
03	Taxes Receivable - Protested (150-159)	58.78	1.63	5.38	
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>	138,653.59	22,587.25	215,133.16	11,736.39
<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)	23,218.93	2,812.12	2,148.83	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	23,218.93	2,812.12	2,148.83	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	34,535.55	28.00	89,800.00	
48	Fund Balance for Budget	80,899.11	19,747.13	123,184.33	11,736.39
52	<b>TOTAL FUND BALANCE/EQUITY</b>	115,434.66	19,775.13	212,984.33	11,736.39
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	138,653.59	22,587.25	215,133.16	11,736.39



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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)	393.46	34,870.40	98,338.87	
02	Taxes Receivable - Real and Personal (120-149)	6.64			
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>	400.10	34,870.40	98,338.87	
<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)	6.64			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6.64			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,770.00	
48	Fund Balance for Budget	393.46	34,870.40	96,568.87	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	393.46	34,870.40	98,338.87	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	400.10	34,870.40	98,338.87	



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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)				5,447.72
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				5,447.72
<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				5,447.72
52	<b>TOTAL FUND BALANCE/EQUITY</b>				5,447.72
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				5,447.72



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<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)	28,581.36	6.33		1,359.25
02	Taxes Receivable - Real and Personal (120-149)	51.07			1,390.19
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>	28,632.43	6.33		2,749.44
<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)	51.07			1,390.19
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	51.07			1,390.19
<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	28,581.36	6.33		1,359.25
52	<b>TOTAL FUND BALANCE/EQUITY</b>	28,581.36	6.33		1,359.25
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	28,632.43	6.33		2,749.44



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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)	21.32	52,315.97		
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)				
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>	21.32	52,322.91		
<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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		6.94		
<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	21.32	52,315.97		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21.32	52,315.97		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21.32	52,322.91		



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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	<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)				
41	Unrestricted Net Assets (940)				
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		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)	14,547.81		19,272.30	
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>	14,547.81		19,272.30	
<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	14,547.81		19,272.30	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,547.81		19,272.30	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,547.81		19,272.30	



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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)	39,405.94	83,243.42		
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>	39,405.94	83,243.42		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	110.04			
23	Warrants Payable (620)	31,883.94	83,243.42		
24	Other Current Liabilities (621-679)	7,411.96			
35	<b>TOTAL LIABILITIES</b>	39,405.94	83,243.42		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	39,405.94	83,243.42		



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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	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				



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	293,737.15	251,226.37
1112 District Levy - Personal Property	5,112.69	2,942.45
1114 District Levy - Pers Prop/Mobile Homes	3,614.48	2,446.20
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	4,746.69
1190 Penalties and Interest on Taxes	4,870.04	2,758.14
1510 Interest Earnings	31.29	171.28
1900 Other Revenue from Local Sources	17.41	0.00
3110 Direct State Aid	261,599.56	278,075.52
3111 Quality Educator	33,462.00	32,853.60
3112 At Risk Student	0.00	5,654.83
3113 Indian Education For All	2,407.20	2,101.20
3114 American Indian Achievement Gap	200.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	19,001.38	20,966.23
3444 State School Block Grant	37,685.21	37,685.21
3730 HB645 State Special Education Allowable Costs	789.95	0.00
6100 Material Prior Period Revenue Adjustments	343.33	0.00
7800 ARRA - State Fiscal Stabilization Fund	29,518.24	0.00
7810 Education Jobs Fund	24,673.58	326.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>717,063.51</b>	<b>642,953.86</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	244,684.03	299,091.39
2XX Personal Services - Employee Benefits	36,668.14	37,180.00
3XX Purchased Professional and Technical Services	30,317.85	12,442.76
4XX Purchased Property Services	0.00	1,742.77
5XX Other Purchased Services	214.20	0.00
6XX Supplies and Materials	29,554.14	12,612.00
810 Dues and Fees	600.00	93.00
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	332.90	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	16,770.92	20,474.58
2XX Personal Services - Employee Benefits	2,153.79	2,413.20
3XX Purchased Professional and Technical Services	6,837.11	14,593.75
5XX Other Purchased Services	18,961.61	1,024.90
6XX Supplies and Materials	255.83	908.96
810 Dues and Fees	0.00	4,466.50



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			8XX Other Expenditures	2,294.41	0.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	53,312.11	30,155.39
			2XX Personal Services - Employee Benefits	5,193.30	3,244.25
			3XX Purchased Professional and Technical Services	2,896.70	4,838.04
			5XX Other Purchased Services	4,041.82	3,216.34
			6XX Supplies and Materials	1,806.50	2,646.60
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	12,592.51	20,737.82
			2XX Personal Services - Employee Benefits	58.58	2,034.66
			3XX Purchased Professional and Technical Services	4,685.79	9,507.75
			5XX Other Purchased Services	1,847.36	4,782.13
			6XX Supplies and Materials	3,783.67	984.20
			810 Dues and Fees	75.00	75.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	31,298.77	16,622.54
			2XX Personal Services - Employee Benefits	6,470.70	580.59
			3XX Purchased Professional and Technical Services	969.61	18,613.77
			4XX Purchased Property Services	30,055.38	51,358.82
			5XX Other Purchased Services	24,003.42	934.70
			6XX Supplies and Materials	10,195.24	8,884.11
			810 Dues and Fees	195.40	60.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	46,586.49	47,216.27
			2XX Personal Services - Employee Benefits	7,973.62	7,610.21
			6XX Supplies and Materials	1,756.50	85.00
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	393.31	635.13
			2XX Personal Services - Employee Benefits	25.97	22.93
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	399.50	0.00
			2XX Personal Services - Employee Benefits	34.45	0.00
			6XX Supplies and Materials	1,127.94	0.00
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	89.25	0.00
			2XX Personal Services - Employee Benefits	7.40	0.00
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	3,550.50	2,505.20



# Trustees' Financial Summary

FY2011-12

Submit ID: 1215-36605280

34 Park County  
1215 Arrowhead Elem

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	147.95	6.07
			3XX Purchased Professional and Technical Services	757.20	0.00
			4XX Purchased Property Services	308.10	2,550.00
			6XX Supplies and Materials	0.00	16.49
			810 Dues and Fees	74.00	0.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	29,518.24	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	23,500.00	324.35
			2XX Personal Services - Employee Benefits	1,173.58	1.79
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	11,103.11	853.22
			2XX Personal Services - Employee Benefits	875.93	0.08
			6XX Supplies and Materials	0.00	3,000.00
	<b>910 Budget Amendment</b>				
		<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	0.00	8,066.12
			6XX Supplies and Materials	0.00	7,933.88
		<b>910 Subtotal</b>		0.00	16,000.00
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>			712,529.83	667,147.26



# Trustees' Financial Summary

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

01 - General Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						105,092.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						642,953.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						667,147.26	(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	34,535.55	Less Last Year	0.00	(4b)		34,535.55	
						34,535.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						115,434.66	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1111 District Levy - Real Property	18,427.25	40,814.64
1112 District Levy - Personal Property	273.03	408.23
1114 District Levy - Pers Prop/Mobile Homes	199.52	291.18
1190 Penalties and Interest on Taxes	297.22	165.15
1510 Interest Earnings	2.02	16.21
2220 County On-Schedule Trans Reimb	29,166.40	12,856.30
3210 State On-Schedule Trans Reimb	22,612.52	12,856.31
3444 State School Block Grant	372.69	372.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>71,350.65</b>	<b>67,780.71</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	7,599.40	10,544.89
2XX Personal Services - Employee Benefits	1,320.98	1,354.79
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	6,645.35	8,864.06
2XX Personal Services - Employee Benefits	33.92	1,124.74
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	15,717.68	10,935.24
2XX Personal Services - Employee Benefits	1,243.04	472.10
3XX Purchased Professional and Technical Services	367.50	726.85
4XX Purchased Property Services	14,592.91	16,741.81
5XX Other Purchased Services	13,825.22	3,327.37
6XX Supplies and Materials	11,226.69	9,209.62
810 Dues and Fees	58.00	100.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>72,630.69</b>	<b>63,401.47</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						15,367.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,780.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,401.47	(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	28.00	Less Last Year	0.00	(4b)		28.00	
						28.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,775.13	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	28,197.45	22,744.31
1112 District Levy - Personal Property	444.11	211.86
1114 District Levy - Pers Prop/Mobile Homes	304.62	218.57
1190 Penalties and Interest on Taxes	476.82	244.93
1510 Interest Earnings	415.30	528.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	29,838.30	23,947.98

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	89,800.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	89,800.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	189,036.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,947.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,800.00	(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	89,800.00	
Less Last Year	0.00	(4b)
	89,800.00	
	89,800.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	212,984.33	(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	2011 Value	2012 Value
1510 Interest Earnings	1.33	11.65
1611 National School Lunch Program	11,091.90	9,922.53
1636 Summer Program - Adult Sales	0.00	243.50
3220 State Food Services Match	0.00	40.77
4550 Federal Child Nutrition	23,838.63	23,290.87
4552 Fresh Fruit And Vegetable	0.00	4,605.65
4555 School Foods Summer Program - 10.559	0.00	1,521.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>34,931.86</b>	<b>39,636.11</b>

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	141.75	11,617.32
2XX Personal Services - Employee Benefits	12.39	510.11
3XX Purchased Professional and Technical Services	18.47	75.25
4XX Purchased Property Services	500.72	980.09
5XX Other Purchased Services	26,158.39	117.83
6XX Supplies and Materials	2,689.12	23,109.45
810 Dues and Fees	85.00	293.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>29,605.84</b>	<b>36,703.63</b>



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

### 12 - School Food Services Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						8,803.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,636.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,703.63	(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)						11,736.39	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1.21	1.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.21	1.19

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

PRC Program Function Object	2011 Value	2012 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	392.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.19	(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)	393.46	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	116.83	125.55
2240 County Retirement Distribution	73,603.37	75,588.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>73,720.20</b>	<b>75,714.09</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	46,655.87	51,754.90
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	2,659.87	4,044.43
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	9,320.75	6,190.67
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,832.83	4,579.43
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	4,257.26	2,356.88
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,854.60	826.12
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	7,257.00	7,212.74
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	39.51	54.59
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	61.01	0.00
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	13.62	0.00
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	319.78	333.32
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	1,640.75	1,203.58
<b>690 Donation-Music Program</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		



# Trustees' Financial Summary

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

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
690	Donation-Music Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	412.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>76,912.85</u>	<u>78,969.12</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					38,125.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					75,714.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					78,969.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,870.40	(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	2012 Value
<b>050 MISC.MISC</b>	
1900 Other Revenue from Local Sources	7,495.33
<b>132 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,500.00
<b>172 Title IV, Part B, 21st Century</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	50,000.00
<b>280 Sped Coop Grant</b>	
1900 Other Revenue from Local Sources	16,000.00
<b>322 Title I - Schoolwide</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,791.00
4940 Schoolwide Program	59,635.00
<b>322 Subtotal</b>	61,426.00
<b>502 REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,166.00
<b>605 Donation-Adopt a Student</b>	
1900 Other Revenue from Local Sources	100.00
<b>610 Donation-Adopt a Classroom</b>	
1920 Contributions/Donations from Private Sources	1,450.00
<b>680 Donaton-Art Program</b>	
1900 Other Revenue from Local Sources	2,250.00
<b>690 Donation-Music Program</b>	
1900 Other Revenue from Local Sources	11,600.00
<b>700 E-RATE REIMBURSEMENTS</b>	
4700 Federal Miscellaneous Grants from other State Agencies	7,614.00
<b>757 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	4,690.86
<b>771 IDEA Part B (Trans from Coop)</b>	
6100 Material Prior Period Revenue Adjustments	7,775.00
<b>862 SRA</b>	
4650 Federal Miscellaneous Grants from OPI	11,405.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	185,472.19

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

PRC Program Function Object	2012 Value
<b>050 MISC.MISC</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	



# Trustees' Financial Summary

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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	2012 Value
<b>050 MISC.MISC</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	800.00
6XX Supplies and Materials	1,421.33
	2,221.33
<b>050 Subtotal</b>	
<b>132 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,500.00
<b>172 Title IV, Part B, 21st Century</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	14,465.11
2XX Personal Services - Employee Benefits	2,088.27
3XX Purchased Professional and Technical Services	2,320.75
6XX Supplies and Materials	17,309.89
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	3,197.74
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	8,977.50
2XX Personal Services - Employee Benefits	1,401.14
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	183.94
2XX Personal Services - Employee Benefits	55.66
	50,000.00
<b>172 Subtotal</b>	
<b>280 Sped Coop Grant</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	12,077.41
2XX Personal Services - Employee Benefits	3,922.59
	16,000.00
<b>280 Subtotal</b>	
<b>321 Title I - Schoolwide</b>	
<b>494 Schoolwide Program</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	2,139.05
<b>322 Title I - Schoolwide</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	28,844.03



# Trustees' Financial Summary

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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	2012 Value
<b>322 Title I - Schoolwide</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	5,557.28
3XX Purchased Professional and Technical Services	10,874.91
5XX Other Purchased Services	800.46
6XX Supplies and Materials	7,129.04
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	1,791.00
<b>23XX Support Services - General Administration</b>	
1XX Personal Services - Salaries	5,351.00
2XX Personal Services - Employee Benefits	328.28
5XX Other Purchased Services	750.00
<b>322 Subtotal</b>	61,426.00
<b>350 FT K Start Up</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	64.44
<b>502 REAP</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	2,166.00
<b>605 Donation-Adopt a Student</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	29.75
<b>610 Donation-Adopt a Classroom</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	181.00
5XX Other Purchased Services	354.00
6XX Supplies and Materials	915.00
<b>610 Subtotal</b>	1,450.00
<b>690 Donation-Music Program</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,774.54
2XX Personal Services - Employee Benefits	8.29
<b>690 Subtotal</b>	4,782.83
<b>700 E-RATE REIMBURSEMENTS</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	2012 Value
<b>700 E-RATE REIMBURSEMENTS</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,248.00
<b>757 Medicaid</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	371.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	145,398.90

### Schedule Of Changes Worksheet

Beginning Fund Balance	57,070.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	185,472.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	145,398.90	(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	1,770.00	
Less Last Year	575.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	98,338.87	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
050 MISC.MISC	7,495.33	2,221.33	5,274.00
132 Gifted and Talented	1,500.00	1,500.00	0.00
172 Title IV, Part B, 21st Century	50,000.00	50,000.00	0.00
280 Sped Coop Grant	16,000.00	16,000.00	0.00
321 Title I - Schoolwide	0.00	2,139.05	-2,139.05
322 Title I - Schoolwide	61,426.00	61,426.00	0.00
350 FT K Start Up	0.00	64.44	-64.44
502 REAP	2,166.00	2,166.00	0.00
605 Donation-Adopt a Student	100.00	29.75	70.25



# Trustees' Financial Summary

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1215 Arrowhead Elem

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
610 Donation-Adopt a Classroom	1,450.00	1,450.00	0.00
680 Donaton-Art Program	2,250.00	0.00	2,250.00
690 Donation-Music Program	11,600.00	4,782.83	6,817.17
700 E-RATE REIMBURSEMENTS	7,614.00	3,248.00	4,366.00
757 Medicaid	4,690.86	371.50	4,319.36
771 IDEA Part B (Trans from Coop)	7,775.00	0.00	7,775.00
862 SRA	11,405.00	0.00	11,405.00
<b>Total</b>	<b>185,472.19</b>	<b>145,398.90</b>	<b>40,073.29</b>



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

### 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	16.70	16.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16.70	16.39

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

PRC Program Function Object	2011 Value	2012 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	5,431.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16.39	(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)	5,447.72	(5)



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

### 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	610.97	870.53
1112 District Levy - Personal Property	15.27	27.36
1114 District Levy - Pers Prop/Mobile Homes	36.84	7.99
1190 Penalties and Interest on Taxes	11.38	8.62
1510 Interest Earnings	52.69	64.54
3281 State Technology Aid	787.31	718.12
3445 State Combined Fund School Block Grant	4,091.85	4,091.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,606.31	5,789.01

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

PRC Program Function Object	2011 Value	2012 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	22,792.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,789.01	(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)	28,581.36	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	5.64	0.00
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-1.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5.64	-1.11

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	14,181.73	0.00
2XX Personal Services - Employee Benefits	5,993.27	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	20,175.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	7.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-1.11	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	6.33	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.07	0.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.07	0.08

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

PRC Program Function Object	2011 Value	2012 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	21.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.08	(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)	21.32	(5)



# Trustees' Financial Summary

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## 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	2011 Value	2012 Value
1510 Interest Earnings	157.31	155.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	157.31	155.94

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	933.60	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	933.60	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	52,160.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	155.94	(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)	52,315.97	(5)



# Trustees' Financial Summary

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## 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	2011 Value	2012 Value
1510 Interest Earnings	180.41	210.90
1920 Contributions/Donations from Private Sources	425.82	415.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	606.23	626.40

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

PRC Program Function Object	2011 Value	2012 Value
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	500.00	0.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	1,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,500.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	13,921.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	626.40	(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)	14,547.81	(5)



# Trustees' Financial Summary

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## 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	2011 Value	2012 Value
1510 Interest Earnings	0.00	41.98
1700 Student Extracurricular Activity Receipts	4,078.51	4,121.51
1900 Other Revenue from Local Sources	11,168.08	16,496.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,246.59	20,660.15

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	11,271.32	16,189.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	11,271.32	16,189.56

### Schedule Of Changes Worksheet

Beginning Fund Balance	14,801.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,660.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,189.56	(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)	19,272.30	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	30,848.70	32,676.12
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	4,487.13	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	318,632.94	322,410.30
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	3,596.88
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	24,196.19	22,365.15
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	14,452.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,452.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,817.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,811.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	54,911.48
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

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

**Percentage of Special Ed Funding FY2014 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	47,216.27	0.00	0.00	0.00	
280	1XXX	2XX	7,610.21	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	85.00	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>			54,911.48	0.00	0.00	0.00	54,911.48

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



# Trustees' Financial Summary

FY2011-12

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Buildings	1,254,177.25	0.00	0.00	0.00	1,254,177.25
Machinery and Equipment	257,350.29	0.00	89,800.00	0.00	347,150.29
Totals at Historical Cost	1,511,527.54	0.00	89,800.00	0.00	1,601,327.54
Less Accumulated Depreciation For:					
Building Accum	461,832.70	0.00	0.00	0.00	461,832.70
Machinery and Equipment Accum	215,697.00	0.00	0.00	0.00	215,697.00
Total Accumulated Depreciation	677,529.70	0.00	0.00	0.00	677,529.70
Governmental Activities, Capital Assets, net	833,997.84	0.00	89,800.00	0.00	923,797.84

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

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

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

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	17,681.34	0.00	0.00	0.00	17,681.34	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	17,681.34	0.00	0.00	0.00	17,681.34	0.00	0.00

\* 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.