



# Trustees' Financial Summary

FY2007-08

Submit ID: 1215-47338654

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 FY08 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

| PRC | Title   | Project Type | Project Number | CFDA #   |
|-----|---|--------------|----------------|----------|
| 078 | Pre-school Aide                                 | LOCAL        |                |          |
| 364 | State OTO Weatherization & Deferred Maintenance | STATE        | 3412153640     | state    |
| 365 | State OTO Indian Education for All              | STATE        | 3412153113     | state    |
| 366 | State OTO Capital Invest & Deferred Maintenance | STATE        | 341215366      | state    |
| 367 | State OTO FullTime Kindergarten Startup         | STATE        | 341215367      | state    |
| 700 | E-Rate Reimbursements                           | FEDERAL      | Internet       | WispsWes |
| 702 | Montana Small School Alliance Reimbursements    | LOCAL        | MSSAR          |          |
| 704 | Measured Progress Sub Reimbursements            | LOCAL        | MPSR           |          |
| 713 | Gifted and Talented                             | STATE        | 3412151308     | State    |
| 777 | Misc. Misc                                      | LOCAL        | 0000           |          |
| 800 | Bond Advertising Donation                       | LOCAL        | none           |          |
| 813 | Gifted and Talented                             | STATE        | 3412151308N    | State    |
| 820 | Title I, Part A, Improving Basic Programs       | FEDERAL      | 34121508       | 84.010A  |
| 830 | Title II Part A                                 | FEDERAL      | 3412151408     | 84.367   |
| 838 | Title IV Safe and Drug-Free Schools             | FEDERAL      | 3412151608     | 84.186A  |
| 839 | Title V Part A                                  | FEDERAL      | 3412153908     | 84.298   |
| 857 | Medicaid  | STATE        | none           | State    |
| 858 | Rural Education Achievement Program             | FEDERAL      | S358A072941    | 84.358A  |
| 865 | State OTO Indian Education for All              | STATE        | State          | state    |
| 878 | M7 Reimbursements                               | LOCAL        | M7R            |          |
| 880 | Services for Significant Needs Students         | STATE        | 3412157608P2   | State    |
| 890 | KEDS Payments to Schools                        | LOCAL        | None           |          |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | General Fund<br>(01) | Transportation Fund<br>(10) | Bus Depreciation Fund<br>(11) | School Food Services Fund<br>(12) |
|---------------------------------------|--|----------------------|-----------------------------|-------------------------------|-----------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                             |                               |                                   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 86,090.43            | 22,313.57                   | 100,902.09                    | 1,021.97                          |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 37,478.20            | 14,282.73                   | 2,594.02                      |                                   |
| 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>                     | 123,568.63           | 36,596.30                   | 103,496.11                    | 1,021.97                          |
| <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)                                   | 37,478.20            | 14,282.73                   | 2,594.02                      |                                   |
| 26                                    | Other Liabilities (690-699)                              |                      |                             |                               |                                   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 37,478.20            | 14,282.73                   | 2,594.02                      |                                   |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                             |                               |                                   |
| 36                                    | Reserve for Inventories (951)                            |                      |                             |                               |                                   |
| 37                                    | Reserve for Encumbrances (953)                           |                      |                             |                               |                                   |
| 48                                    | Fund Balance for Budget (961-970)                        | 86,090.43            | 22,313.57                   | 100,902.09                    | 1,021.97                          |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 86,090.43            | 22,313.57                   | 100,902.09                    | 1,021.97                          |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 123,568.63           | 36,596.30                   | 103,496.11                    | 1,021.97                          |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Tuition Fund<br>(13) | Retirement Fund<br>(14) | Miscellaneous Programs Fund<br>(15) | Adult Education Fund<br>(17) |
|---------------------------------------|--|----------------------|-------------------------|-------------------------------------|------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                         |                                     |                              |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 384.92               | 34,443.89               | 103,549.24                          |                              |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 7.15                 |                         |                                     |                              |
| 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>                     | 392.07               | 34,443.89               | 103,549.24                          |                              |
| <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)                                   | 7.15                 |                         |                                     |                              |
| 26                                    | Other Liabilities (690-699)                              |                      |                         |                                     |                              |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 7.15                 |                         |                                     |                              |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                         |                                     |                              |
| 36                                    | Reserve for Inventories (951)                            |                      |                         |                                     |                              |
| 37                                    | Reserve for Encumbrances (953)                           |                      |                         |                                     |                              |
| 48                                    | Fund Balance for Budget (961-970)                        | 384.92               | 34,443.89               | 103,549.24                          |                              |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 384.92               | 34,443.89               | 103,549.24                          |                              |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 392.07               | 34,443.89               | 103,549.24                          |                              |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Traffic Education Fund<br>(18) | Non-Operating Fund<br>(19) | Lease-Rental Fund<br>(20) | Compensated Absence Fund<br>(21) |
|---------------------------------------|--|--------------------------------|----------------------------|---------------------------|----------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                |                            |                           |                                  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                |                            |                           | 5,498.36                         |
| 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>                     |                                |                            |                           | 5,498.36                         |
| <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)                        |                                |                            |                           | 5,498.36                         |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                |                            |                           | 5,498.36                         |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                |                            |                           | 5,498.36                         |



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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<br>(28) | Flexibility Fund<br>(29) | Permanent Endowment Fund<br>(45) | Debt Service Fund<br>(50) |
|---------------------------------------|--|-------------------------|--------------------------|----------------------------------|---------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                         |                          |                                  |                           |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 15,636.36               | 11,853.96                |                                  |                           |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 1,730.91                |                          |                                  | 2,714.72                  |
| 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>                     | 17,367.27               | 11,853.96                |                                  | 2,714.72                  |
| <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)                                   | 1,730.91                |                          |                                  | 2,714.72                  |
| 26                                    | Other Liabilities (690-699)                              |                         |                          |                                  |                           |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 1,730.91                |                          |                                  | 2,714.72                  |
| <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)                        | 15,636.36               | 11,853.96                |                                  |                           |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 15,636.36               | 11,853.96                |                                  |                           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 17,367.27               | 11,853.96                |                                  | 2,714.72                  |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Building Fund<br>(60) | Building Reserve Fund<br>(61) | Day Care Enterprise Fund<br>(70) | Industrial Arts Fund<br>(71) |
|---------------------------------------|--|-----------------------|-------------------------------|----------------------------------|------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                       |                               |                                  |                              |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 4,661.61              | 51,407.26                     |                                  |                              |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                       | 6.81                          |                                  |                              |
| 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>                     | 4,661.61              | 51,414.07                     |                                  |                              |
| <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)                                   |                       | 6.81                          |                                  |                              |
| 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>                                 |                       | 6.81                          |                                  |                              |
| <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)                        | 4,661.61              | 51,407.26                     |                                  |                              |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |                       |                               |                                  |                              |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 4,661.61              | 51,407.26                     |                                  |                              |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 4,661.61              | 51,414.07                     |                                  |                              |



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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<br>Ctr Internal Service<br>(76) | Miscellaneous Internal<br>Service Fund<br>(77) | Self Insurance Fund -<br>Health<br>(78) | Self Insurance Fund -<br>Liability<br>(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                       |   |  |   |  |



# Trustees' Financial Summary

FY2007-08

Submit ID: 1215-47338654

34 Park County  
1215 Arrowhead Elem

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

## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Private Purpose Trust<br>(spend interest only)<br>(81) | Interlocal Agreement<br>Fund<br>(82) | Student<br>Extracurricular<br>(84) | Private Purpose Trust<br>(spend principal &<br>(85) |
|---------------------------------------|--|--|--------------------------------------|------------------------------------|---|
| <b>ASSETS AND OTHER DEBITS</b>        |  |  |                                      |                                    |   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 13,727.22  |                                      | 8,033.17                           |   |
| 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>                     | 13,727.22  |                                      | 8,033.17                           |   |
| <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                                    | 13,727.22  |                                      | 8,033.17                           |   |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 13,727.22  |                                      | 8,033.17                           |   |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 13,727.22  |                                      | 8,033.17                           |   |



# Trustees' Financial Summary

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

## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Payroll Fund<br>(86) | Claims Fund<br>(87) | Investment Earnings<br>Clearing Fund<br>(88) | Retirement/COBRA<br>Insurance Fund<br>(89) |
|---------------------------------------|--|----------------------|---------------------|--|--|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                     |  |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 30,057.00            | 34,126.45           |  |  |
| 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>                     | 30,057.00            | 34,126.45           |  |  |
| <b>LIABILITIES</b>                    |  |                      |                     |  |  |
| 21                                    | Payable to Other Funds (601-606)                         |                      |                     |  |  |
| 22                                    | Due to Other Governments (611)                           | 4,552.67             |                     |  |  |
| 23                                    | Warrants Payable (620)                                   | 10,060.87            | 34,126.45           |  |  |
| 24                                    | Other Current Liabilities (621-679)                      | 15,443.46            |                     |  |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 30,057.00            | 34,126.45           |  |  |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                     |  |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                      |                     |  |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 30,057.00            | 34,126.45           |  |  |



# Trustees' Financial Summary

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

## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Agency - A<br>(90) | Agency - B<br>(91) | Agency - C<br>(92) | Agency - D<br>(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>                |                    |                    |                    |                    |



# Trustees' Financial Summary

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

## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Agency - E<br>(94) | Cafeteria/Flex Plan Fund<br>(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

FY2007-08

Submit ID: 1215-47338654

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1215 Arrowhead Elem

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

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

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

| PRC Revenue  | 2007 Value        | 2008 Value        |
|--|-------------------|-------------------|
| 1111 District Levy - Real Property   | 297,681.91        | 305,922.23        |
| 1112 District Levy - Personal Property   | 3,854.40          | 1,964.27          |
| 1114 District Levy - Pers Prop/Mobile Homes  | 5,666.75          | 5,002.31          |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes                                     | 578.97            | 0.00              |
| 1190 Penalties and Interest on Taxes   | 1,836.89          | 1,274.48          |
| 1330 Tuition from Schl Dists Outside State   | 0.00              | 915.84            |
| 1510 Interest Earnings   | 2,589.52          | 1,810.39          |
| 1900 Other Revenue from Local Sources  | 1,133.81          | 3,289.99          |
| 3110 Direct State Aid  | 330,917.12        | 352,368.98        |
| 3111 Quality Educator  | 28,272.00         | 41,896.80         |
| 3112 At Risk Student   | 7,543.60          | 7,627.96          |
| 3113 Indian Education For All  | 2,876.40          | 2,978.40          |
| 3114 American Indian Achievement Gap   | 0.00              | 1,000.00          |
| 3115 State Spec Ed Allowable Cost Pymt to Districts                                      | 24,404.33         | 21,895.21         |
| 3120 State Guaranteed Tax Base Aid   | 14,530.68         | 10,487.86         |
| 3440 State HB20/SB417 Prop Tax Reimb   | 1,171.63          | 594.50            |
| 3444 State School Block Grant  | 36,561.02         | 36,838.88         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | <b>759,619.03</b> | <b>795,868.10</b> |

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

| PRC Program Function Object                                  | 2007 Value | 2008 Value |
|--|------------|------------|
| <b>1XX Regular Education Programs - Elementary/Secondary</b> |            |            |
| <b>1XXX Instruction</b>                                      |            |            |
| 1XX Personal Services - Salaries                             | 356,566.89 | 378,363.07 |
| 2XX Personal Services - Employee Benefits                    | 40,208.62  | 43,657.86  |
| 3XX Purchased Professional and Technical Services            | 119.00     | 2,548.00   |
| 4XX Purchased Property Services                              | 2,389.94   | 1,751.16   |
| 5XX Other Purchased Services                                 | 270.83     | 2,982.34   |
| 6XX Supplies and Materials                                   | 23,571.81  | 29,818.15  |
| 810 Dues and Fees  | 0.00       | 784.00     |
| 8XX Other Expenditures                                       | 60.00      | 98.50      |
| <b>21XX Support Services - Students</b>                      |            |            |
| 3XX Purchased Professional and Technical Services            | 0.00       | 185.00     |
| 6XX Supplies and Materials                                   | 350.00     | 279.95     |
| <b>221X Improvement of Instruction Services</b>              |            |            |
| 5XX Other Purchased Services                                 | 2,798.22   | 0.00       |
| 6XX Supplies and Materials                                   | 500.00     | 80.97      |
| <b>222X Educational Media Services</b>                       |            |            |
| 3XX Purchased Professional and Technical Services            | 4,274.81   | 0.00       |
| 6XX Supplies and Materials                                   | 784.70     | 0.00       |



# Trustees' Financial Summary

FY2007-08

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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  | 2007 Value | 2008 Value |
|--|---------|----------|---|------------|------------|
| <b>1XX Regular Education Programs - Elementary/Secondary</b> |         |          |   |            |            |
| <b>23XX Support Services - General Administration</b>        |         |          |   |            |            |
|  |         |          | 1XX Personal Services - Salaries                  | 184.50     | 284.40     |
|  |         |          | 3XX Purchased Professional and Technical Services | 4,350.55   | 5,794.34   |
|  |         |          | 5XX Other Purchased Services                      | 7,237.47   | 11,163.51  |
|  |         |          | 6XX Supplies and Materials                        | 1,038.50   | 961.96     |
|  |         |          | 810 Dues and Fees                                 | 2,167.09   | 0.00       |
|  |         |          | 8XX Other Expenditures                            | 0.00       | 1,930.75   |
| <b>24XX Support Services - School Administration</b>         |         |          |   |            |            |
|  |         |          | 1XX Personal Services - Salaries                  | 61,208.87  | 67,161.84  |
|  |         |          | 2XX Personal Services - Employee Benefits         | 12,436.68  | 14,775.96  |
|  |         |          | 3XX Purchased Professional and Technical Services | 1,582.15   | 4,038.20   |
|  |         |          | 4XX Purchased Property Services                   | 980.15     | 636.69     |
|  |         |          | 5XX Other Purchased Services                      | 3,575.87   | 4,616.59   |
|  |         |          | 6XX Supplies and Materials                        | 2,925.84   | 9,712.38   |
|  |         |          | 810 Dues and Fees                                 | 607.00     | 0.00       |
|  |         |          | 8XX Other Expenditures                            | 0.00       | 937.25     |
| <b>25XX Support Services - Business</b>                      |         |          |   |            |            |
|  |         |          | 1XX Personal Services - Salaries                  | 18,341.24  | 24,999.04  |
|  |         |          | 2XX Personal Services - Employee Benefits         | 122.87     | 167.22     |
|  |         |          | 3XX Purchased Professional and Technical Services | 2,614.00   | 0.00       |
|  |         |          | 5XX Other Purchased Services                      | 1,450.62   | 1,991.77   |
|  |         |          | 6XX Supplies and Materials                        | 966.95     | 304.37     |
|  |         |          | 810 Dues and Fees                                 | 485.00     | 0.00       |
|  |         |          | 8XX Other Expenditures                            | 0.00       | 202.00     |
| <b>26XX Operation and Maintenance of Plant Services</b>      |         |          |   |            |            |
|  |         |          | 1XX Personal Services - Salaries                  | 28,966.90  | 29,467.89  |
|  |         |          | 2XX Personal Services - Employee Benefits         | 6,520.91   | 7,128.60   |
|  |         |          | 3XX Purchased Professional and Technical Services | 19,503.18  | 2,866.97   |
|  |         |          | 4XX Purchased Property Services                   | 42,930.24  | 43,549.78  |
|  |         |          | 5XX Other Purchased Services                      | 9,047.54   | 8,675.04   |
|  |         |          | 6XX Supplies and Materials                        | 13,262.42  | 8,525.68   |
|  |         |          | 7XX Property and Equipment Acquisition            | 3,342.53   | 8,060.00   |
|  |         |          | 810 Dues and Fees                                 | 539.31     | 97.00      |
|  |         |          | 8XX Other Expenditures                            | 0.00       | 102.00     |
| <b>280 Special Education - Local and State</b>               |         |          |   |            |            |
| <b>1XXX Instruction</b>                                      |         |          |   |            |            |
|  |         |          | 1XX Personal Services - Salaries                  | 22,069.48  | 36,530.51  |
|  |         |          | 2XX Personal Services - Employee Benefits         | 3,200.18   | 4,839.69   |
|  |         |          | 5XX Other Purchased Services                      | 0.00       | 335.17     |
|  |         |          | 6XX Supplies and Materials                        | 3,175.80   | 2,494.00   |
|  |         |          | 8XX Other Expenditures                            | 0.00       | 132.78     |
| <b>24XX Support Services - School Administration</b>         |         |          |   |            |            |
|  |         |          | 1XX Personal Services - Salaries                  | 10,820.06  | 4,590.07   |



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**\*\* 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  | 2007 Value        | 2008 Value        |  |
|--|------------|--|---|-------------------|-------------------|--|
|  | <b>280</b> | <b>Special Education - Local and State</b>         |   |                   |                   |  |
|  |            | <b>24XX</b>  | <b>Support Services - School Administration</b>   |                   |                   |  |
|  |            |  | 2XX Personal Services - Employee Benefits         | 1,927.34          | 1,093.85          |  |
|  |            | <b>25XX</b>  | <b>Support Services - Business</b>                |                   |                   |  |
|  |            |  | 1XX Personal Services - Salaries                  | 4,479.77          | 1,939.80          |  |
|  |            |  | 2XX Personal Services - Employee Benefits         | 30.05             | 12.95             |  |
|  | <b>710</b> | <b>School Sponsored Extracurricular Activities</b> |   |                   |                   |  |
|  |            | <b>23XX</b>  | <b>Support Services - General Administration</b>  |                   |                   |  |
|  |            |  | 3XX Purchased Professional and Technical Services | 0.00              | 412.62            |  |
|  |            | <b>27XX</b>  | <b>Student Transportation Services</b>            |                   |                   |  |
|  |            |  | 1XX Personal Services - Salaries                  | 1,895.94          | 2,205.77          |  |
|  |            |  | 2XX Personal Services - Employee Benefits         | 151.60            | 170.44            |  |
|  |            |  | 6XX Supplies and Materials                        | 468.66            | 189.41            |  |
|  |            | <b>34XX</b>  | <b>Extracurricular - Activities</b>               |                   |                   |  |
|  |            |  | 1XX Personal Services - Salaries                  | 3,333.88          | 3,361.00          |  |
|  |            |  | 2XX Personal Services - Employee Benefits         | 97.79             | 241.09            |  |
|  |            |  | 3XX Purchased Professional and Technical Services | 3,575.65          | 4,591.00          |  |
|  |            |  | 4XX Purchased Property Services                   | 919.00            | 0.00              |  |
|  |            |  | 5XX Other Purchased Services                      | 0.00              | 358.14            |  |
|  |            |  | 6XX Supplies and Materials                        | 529.60            | 1,130.67          |  |
|  |            |  | 8XX Other Expenditures                            | 0.00              | 90.00             |  |
|  | <b>910</b> | <b>Food Services</b>                               |   |                   |                   |  |
|  |            | <b>31XX</b>  | <b>Food Services</b>                              |                   |                   |  |
|  |            |  | 1XX Personal Services - Salaries                  | 9,140.39          | 10,956.32         |  |
|  |            |  | 2XX Personal Services - Employee Benefits         | 752.57            | 901.35            |  |
|  |            |  | 6XX Supplies and Materials                        | 0.00              | 28.24             |  |
|  | <b>999</b> | <b>Undistributed</b>                               |   |                   |                   |  |
|  |            | <b>61XX</b>  | <b>Operating Transfers to Other Funds</b>         |                   |                   |  |
|  |            |  | 910 Operating Transfers to Other Funds            | 2,801.16          | 1,602.26          |  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |            |  |   | <u>747,652.12</u> | <u>796,907.36</u> |  |



# Trustees' Financial Summary

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

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

### Schedule Of Changes Worksheet

|  |      |                |      |      |  |            |     |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance   |      |                |      |      |  | 87,129.69  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 795,868.10 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 796,907.36 | (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)  |      |                |      |      |  | 86,090.43  | (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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1111 District Levy - Real Property   | 29,000.50  | 12,692.51  |
| 1112 District Levy - Personal Property   | 372.20     | 170.16     |
| 1114 District Levy - Pers Prop/Mobile Homes  | 516.60     | 298.61     |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes                                     | 11.41      | 0.00       |
| 1190 Penalties and Interest on Taxes   | 155.07     | 105.32     |
| 1510 Interest Earnings   | 179.31     | 638.52     |
| 2220 County On-Schedule Trans Reimb  | 19,370.63  | 19,967.15  |
| 3210 State On-Schedule Trans Reimb   | 19,370.63  | 19,967.17  |
| 3440 State HB20/SB417 Prop Tax Reimb   | 116.00     | 51.40      |
| 3444 State School Block Grant  | 361.57     | 364.32     |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 69,453.92  | 54,255.16  |

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

| PRC Program Function Object  | 2007 Value | 2008 Value |
|--|------------|------------|
| <b>1XX Regular Education Programs - Elementary/Secondary</b>                               |            |            |
| <b>24XX Support Services - School Administration</b>                                       |            |            |
| 1XX Personal Services - Salaries   | 8,975.01   | 6,394.09   |
| 2XX Personal Services - Employee Benefits  | 1,882.13   | 1,477.23   |
| <b>25XX Support Services - Business</b>  |            |            |
| 1XX Personal Services - Salaries   | 3,661.04   | 2,429.51   |
| 2XX Personal Services - Employee Benefits  | 24.67      | 16.19      |
| <b>27XX Student Transportation Services</b>  |            |            |
| 1XX Personal Services - Salaries   | 17,201.48  | 18,068.50  |
| 2XX Personal Services - Employee Benefits  | 1,667.02   | 1,499.55   |
| 3XX Purchased Professional and Technical Services  | 1,547.50   | 359.60     |
| 4XX Purchased Property Services  | 9,776.34   | 6,840.16   |
| 5XX Other Purchased Services   | 7,696.66   | 8,406.99   |
| 6XX Supplies and Materials   | 9,202.84   | 15,647.22  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 61,634.69  | 61,139.04  |



# Trustees' Financial Summary

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

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

|  |      |                |      |      |  |               |
|--|------|----------------|------|------|--|---------------|
| Beginning Fund Balance   |      |                |      |      |  | 29,197.45 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 54,255.16 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 61,139.04 (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)  |      |                |      |      |  | 22,313.57 (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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1111 District Levy - Real Property   | 35,427.89  | 29,762.74  |
| 1112 District Levy - Personal Property   | 424.92     | 209.38     |
| 1114 District Levy - Pers Prop/Mobile Homes  | 591.38     | 469.89     |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes                                     | 56.37      | 0.00       |
| 1190 Penalties and Interest on Taxes   | 177.80     | 132.27     |
| 1510 Interest Earnings   | 1,536.63   | 2,896.67   |
| 3440 State HB20/SB417 Prop Tax Reimb   | 148.87     | 72.37      |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 38,363.86  | 33,543.32  |

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

| PRC Program Function Object  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary                                      |            |            |
| 27XX Student Transportation Services   |            |            |
| 6XX Supplies and Materials   | 0.00       | 1,536.79   |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 0.00       | 1,536.79   |

### Schedule Of Changes Worksheet

|   |            |          |
|---|------------|----------|
| Beginning Fund Balance  | 68,895.56  | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In        | 33,543.32  | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out      | 1,536.79   | (3)      |
| Increase/Decrease of Reserve for Inventories  |            |          |
| This Year                   0.00   Less Last Year           0.00                   (4a) | 0.00       |          |
| Increase/Decrease of Reserve for Encumbrances   |            |          |
| This Year                   0.00   Less Last Year           0.00                   (4b) | 0.00       |          |
|   |            | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)   | 100,902.09 | (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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1510 Interest Earnings   | 426.61     | 0.00       |
| 1611 National School Lunch Program   | 17,366.50  | 17,484.00  |
| 1613 Special Milk Program  | 4,008.81   | 1,758.82   |
| 4550 Federal Child Nutrition   | 13,506.23  | 18,648.37  |
| 5200 Sale or Compensation for Loss of Assets   | 179.55     | 0.00       |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 35,487.70  | 37,891.19  |

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

| PRC Program Function Object  | 2007 Value | 2008 Value |
|--|------------|------------|
| 910 Food Services  |            |            |
| 31XX Food Services   |            |            |
| 1XX Personal Services - Salaries   | 3,579.81   | 1,914.42   |
| 2XX Personal Services - Employee Benefits  | 296.70     | 157.48     |
| 3XX Purchased Professional and Technical Services  | 62.90      | 0.00       |
| 4XX Purchased Property Services  | 1,008.98   | 827.76     |
| 5XX Other Purchased Services   | 4,267.04   | 3,526.42   |
| 6XX Supplies and Materials   | 34,525.81  | 31,084.09  |
| 810 Dues and Fees  | 0.00       | 60.00      |
| 8XX Other Expenditures   | 60.00      | 0.00       |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 43,801.24  | 37,570.17  |

### Schedule Of Changes Worksheet

|  |           |          |
|--|-----------|----------|
| Beginning Fund Balance   | 700.95    | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 37,891.19 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 37,570.17 | (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)  | 1,021.97  | (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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1114 District Levy - Pers Prop/Mobile Homes  | 0.00       | 0.15       |
| 1190 Penalties and Interest on Taxes   | 0.00       | 0.11       |
| 1510 Interest Earnings   | 14.65      | 13.85      |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 14.65      | 14.11      |

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

| PRC Program Function Object  | 2007 Value | 2008 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   | 370.81 | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 14.11  | (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)    | 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)  | 384.92 | (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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1510 Interest Earnings   | 246.95     | 596.26     |
| 2240 County Retirement Distribution  | 81,481.12  | 90,368.57  |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 81,728.07  | 90,964.83  |

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

| PRC Program Function Object  | 2007 Value | 2008 Value |
|--|------------|------------|
| <b>1XX Regular Education Programs - Elementary/Secondary</b>                               |            |            |
| <b>1XXX Instruction</b>  |            |            |
| 2XX Personal Services - Employee Benefits  | 50,300.82  | 58,198.30  |
| <b>24XX Support Services - School Administration</b>                                       |            |            |
| 2XX Personal Services - Employee Benefits  | 10,514.92  | 11,415.63  |
| <b>25XX Support Services - Business</b>  |            |            |
| 2XX Personal Services - Employee Benefits  | 3,280.66   | 4,089.64   |
| <b>26XX Operation and Maintenance of Plant Services</b>                                    |            |            |
| 2XX Personal Services - Employee Benefits  | 4,294.64   | 4,357.48   |
| <b>27XX Student Transportation Services</b>  |            |            |
| 2XX Personal Services - Employee Benefits  | 2,029.62   | 2,003.98   |
| <b>280 Special Education - Local and State</b>   |            |            |
| <b>1XXX Instruction</b>  |            |            |
| 2XX Personal Services - Employee Benefits  | 3,365.44   | 6,127.98   |
| <b>24XX Support Services - School Administration</b>                                       |            |            |
| 2XX Personal Services - Employee Benefits  | 1,685.70   | 0.00       |
| <b>25XX Support Services - Business</b>  |            |            |
| 2XX Personal Services - Employee Benefits  | 667.97     | 289.23     |
| <b>710 School Sponsored Extracurricular Activities</b>                                     |            |            |
| <b>27XX Student Transportation Services</b>  |            |            |
| 2XX Personal Services - Employee Benefits  | 163.98     | 232.33     |
| <b>34XX Extracurricular - Activities</b>   |            |            |
| 2XX Personal Services - Employee Benefits  | 430.02     | 450.60     |
| <b>910 Food Services</b>   |            |            |
| <b>31XX Food Services</b>  |            |            |
| 2XX Personal Services - Employee Benefits  | 1,697.96   | 1,744.78   |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 78,431.73  | 88,909.95  |



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

### Schedule Of Changes Worksheet

|  |      |                |      |      |  |               |
|--|------|----------------|------|------|--|---------------|
| Beginning Fund Balance   |      |                |      |      |  | 32,389.01 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 90,964.83 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 88,909.95 (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)  |      |                |      |      |  | 34,443.89 (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>2008 Value</b> |
|---|-------------------|
| <b>078 Pre-school Aide</b>  |                   |
| 1945 Fees - Users/Resale of Supplies                                  | 2,056.13          |
| <b>365 State OTO Indian Education for All</b>                         |                   |
| 3650 OTO Indian Education for All                                     | 1,418.09          |
| <b>366 State OTO Capital Invest &amp; Deferred Maintenance</b>        |                   |
| 3660 OTO Capital Invest & Deferred Maintenance                        | 67,430.88         |
| <b>367 State OTO FullTime Kindergarten Startup</b>                    |                   |
| 3670 OTO Full-Time Kindergarten Start-up                              | 15,371.31         |
| <b>700 E-Rate Reimbursements</b>                                      |                   |
| 4700 Federal Miscellaneous Grants from other State Agencies           | 3,348.00          |
| <b>702 Montana Small School Alliance Reimbursements</b>               |                   |
| 1950 Services Provided Other School Districts or Coops                | 314.00            |
| <b>713 Gifted and Talented</b>  |                   |
| 3600 State Gifted & Talented Reimbursement                            | 1,693.00          |
| <b>777 Misc. Misc</b>   |                   |
| 1900 Other Revenue from Local Sources                                 | 2,323.66          |
| <b>800 Bond Advertising Donation</b>                                  |                   |
| 1920 Contributions/Donations from Private Sources                     | 2,520.00          |
| <b>813 Gifted and Talented</b>  |                   |
| 3600 State Gifted & Talented Reimbursement                            | 8,307.00          |
| <b>820 Title I, Part A, Improving Basic Programs</b>                  |                   |
| 4200 Title I, Part A, Improving Basic Programs                        | 55,588.00         |
| <b>830 Title II Part A</b>  |                   |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 19,670.00         |
| <b>838 Title IV Safe and Drug-Free Schools</b>                        |                   |
| 4330 Title IV, Part A, Safe & Drug-Free Schools & Communities         | 1,818.00          |
| <b>839 Title V Part A</b>   |                   |
| 4350 Title V, Part A, Innovative Programs                             | 512.00            |
| <b>857 Medicaid</b>   |                   |
| 3357 Montana Administrative Claiming Reimbursement                    | 2,665.55          |
| <b>858 Rural Education Achievement Program</b>                        |                   |
| 4650 Federal Miscellaneous Grants from OPI                            | 3,077.00          |
| <b>878 M7 Reimbursements</b>  |                   |
| 1950 Services Provided Other School Districts or Coops                | 210.00            |
| <b>880 Services for Significant Needs Students</b>                    |                   |
| 3610 Services for Significant Needs Students                          | 10,000.00         |
| <b>890 KEDS Payments to Schools</b>                                   |                   |
| 1920 Contributions/Donations from Private Sources                     | 450.12            |



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

### 15 - Miscellaneous Programs Fund

|   |            |
|---|------------|
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 198,772.74 |
|---|------------|

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

| PRC Program Function Object                                    | 2008 Value |
|--|------------|
| <b>078 Pre-school Aide</b>                                     |            |
| <b>210 Non-Federal Alternative Education</b>                   |            |
| <b>1XXX Instruction</b>  |            |
| 1XX Personal Services - Salaries                               | 1,879.09   |
| 2XX Personal Services - Employee Benefits                      | 177.07     |
| <b>078 Subtotal</b>  | 2,056.16   |
| <b>364 State OTO Weatherization &amp; Deferred Maintenance</b> |            |
| <b>364 OTO Weatherization/Deferred Maintenance</b>             |            |
| <b>26XX Operation and Maintenance of Plant Services</b>        |            |
| 4XX Purchased Property Services                                | 2,694.30   |
| 6XX Supplies and Materials                                     | 7,870.45   |
| 7XX Property and Equipment Acquisition                         | 12,008.25  |
| <b>364 Subtotal</b>  | 22,573.00  |
| <b>365 State OTO Indian Education for All</b>                  |            |
| <b>365 OTO Indian Education for All</b>                        |            |
| <b>1XXX Instruction</b>  |            |
| 6XX Supplies and Materials                                     | 1,856.12   |
| <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>        |            |
| 4XX Purchased Property Services                                | 677.98     |
| <b>367 State OTO FullTime Kindergarten Startup</b>             |            |
| <b>367 OTO Full-time Kindergarten Start-up</b>                 |            |
| <b>1XXX Instruction</b>  |            |
| 1XX Personal Services - Salaries                               | 2,961.08   |
| 6XX Supplies and Materials                                     | 1,622.06   |
| <b>367 Subtotal</b>  | 4,583.14   |
| <b>700 E-Rate Reimbursements</b>                               |            |
| <b>1XX Regular Education Programs - Elementary/Secondary</b>   |            |
| <b>1XXX Instruction</b>  |            |
| 3XX Purchased Professional and Technical Services              | 393.75     |
| 4XX Purchased Property Services                                | 2,920.00   |
| 5XX Other Purchased Services                                   | 384.80     |
| <b>700 Subtotal</b>  | 3,698.55   |
| <b>702 Montana Small School Alliance Reimbursements</b>        |            |
| <b>1XX Regular Education Programs - Elementary/Secondary</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                                  | 2008 Value |
|--|------------|
| <b>702 Montana Small School Alliance Reimbursements</b>      |            |
| <b>1XX Regular Education Programs - Elementary/Secondary</b> |            |
| <b>1XXX Instruction</b>                                      |            |
| 1XX Personal Services - Salaries                             | 135.28     |
| 2XX Personal Services - Employee Benefits                    | 11.91      |
|  | 147.19     |
| <b>702 Subtotal</b>  |            |
| <b>704 Measured Progress Sub Reimbursements</b>              |            |
| <b>1XX Regular Education Programs - Elementary/Secondary</b> |            |
| <b>1XXX Instruction</b>                                      |            |
| 1XX Personal Services - Salaries                             | 531.78     |
| 6XX Supplies and Materials                                   | 277.59     |
|  | 809.37     |
| <b>704 Subtotal</b>  |            |
| <b>713 Gifted and Talented</b>                               |            |
| <b>210 Non-Federal Alternative Education</b>                 |            |
| <b>1XXX Instruction</b>                                      |            |
| 1XX Personal Services - Salaries                             | 266.99     |
| 2XX Personal Services - Employee Benefits                    | 37.13      |
| 5XX Other Purchased Services                                 | 1,103.08   |
| 6XX Supplies and Materials                                   | 285.80     |
|  | 1,693.00   |
| <b>713 Subtotal</b>  |            |
| <b>777 Misc. Misc</b>  |            |
| <b>1XX Regular Education Programs - Elementary/Secondary</b> |            |
| <b>1XXX Instruction</b>                                      |            |
| 2XX Personal Services - Employee Benefits                    | 17.86      |
| 6XX Supplies and Materials                                   | 3,241.65   |
|  | 3,259.51   |
| <b>777 Subtotal</b>  |            |
| <b>800 Bond Advertising Donation</b>                         |            |
| <b>1XX Regular Education Programs - Elementary/Secondary</b> |            |
| <b>23XX Support Services - General Administration</b>        |            |
| 5XX Other Purchased Services                                 | 2,520.00   |
| <b>813 Gifted and Talented</b>                               |            |
| <b>1XX Regular Education Programs - Elementary/Secondary</b> |            |
| <b>1XXX Instruction</b>                                      |            |
| 1XX Personal Services - Salaries                             | 2,086.36   |
| <b>210 Non-Federal Alternative Education</b>                 |            |
| <b>1XXX Instruction</b>                                      |            |
| 1XX Personal Services - Salaries                             | 618.79     |
| 2XX Personal Services - Employee Benefits                    | 98.12      |
| 3XX Purchased Professional and Technical Services            | 2,129.00   |
| 5XX Other Purchased Services                                 | 1,024.89   |



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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   | 2008 Value |
|---|------------|
| <b>813 Gifted and Talented</b>  |            |
| <b>210 Non-Federal Alternative Education</b>  |            |
| <b>1XXX Instruction</b>   |            |
| 6XX Supplies and Materials  | 1,900.11   |
| 8XX Other Expenditures  | 449.73     |
|   | 8,307.00   |
| <b>813 Subtotal</b>   |            |
| <b>820 Title I, Part A, Improving Basic Programs</b>                                |            |
| <b>420 Title I, Part A, Improving Basic Programs</b>                                |            |
| <b>1XXX Instruction</b>   |            |
| 1XX Personal Services - Salaries  | 42,377.21  |
| 2XX Personal Services - Employee Benefits   | 10,608.79  |
| 3XX Purchased Professional and Technical Services                                   | 2,602.00   |
|   | 55,588.00  |
| <b>820 Subtotal</b>   |            |
| <b>830 Title II Part A</b>  |            |
| <b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b> |            |
| <b>1XXX Instruction</b>   |            |
| 1XX Personal Services - Salaries  | 13,763.04  |
| 2XX Personal Services - Employee Benefits   | 4,406.96   |
| 8XX Other Expenditures  | 1,500.00   |
|   | 19,670.00  |
| <b>830 Subtotal</b>   |            |
| <b>838 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  | 796.00     |
| 3XX Purchased Professional and Technical Services                                   | 540.00     |
| 6XX Supplies and Materials  | 482.00     |
|   | 1,818.00   |
| <b>838 Subtotal</b>   |            |
| <b>839 Title V Part A</b>   |            |
| <b>435 Title V, Part A, Innovative Programs</b>                                     |            |
| <b>1XXX Instruction</b>   |            |
| 6XX Supplies and Materials  | 512.00     |
| <b>858 Rural Education Achievement Program</b>                                      |            |
| <b>1XX Regular Education Programs - Elementary/Secondary</b>                        |            |
| <b>1XXX Instruction</b>   |            |
| 6XX Supplies and Materials  | 3,077.00   |
| <b>410 Miscellaneous Federal Grants Direct from Feds</b>                            |            |
| <b>1XXX Instruction</b>   |            |
| 6XX Supplies and Materials  | 688.00     |



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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  | 2008 Value |
|--|------------|
| 858 Subtotal   | 3,765.00   |
| 880 Services for Significant Needs Students  |            |
| 361 Services for Significant Needs Students  |            |
| 1XXX Instruction   |            |
| 1XX Personal Services - Salaries   | 8,606.70   |
| 2XX Personal Services - Employee Benefits  | 1,393.30   |
| 880 Subtotal   | 10,000.00  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 143,534.02 |

### Schedule Of Changes Worksheet

|   |                |
|---|----------------|
| Beginning Fund Balance  | 48,310.52 (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In        | 198,772.74 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out      | 143,534.02 (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)   | 103,549.24 (5) |

### Project Reporter Summaries

| Project Reporter                                    | Revenues  | Expenditures | Difference |
|---|-----------|--------------|------------|
| 078 Pre-school Aide                                 | 2,056.13  | 2,056.16     | -0.03      |
| 364 State OTO Weatherization & Deferred Maintenance | 0.00      | 22,573.00    | -22,573.00 |
| 365 State OTO Indian Education for All              | 1,418.09  | 1,856.12     | -438.03    |
| 366 State OTO Capital Invest & Deferred Maintenance | 67,430.88 | 677.98       | 66,752.90  |
| 367 State OTO FullTime Kindergarten Startup         | 15,371.31 | 4,583.14     | 10,788.17  |
| 700 E-Rate Reimbursements                           | 3,348.00  | 3,698.55     | -350.55    |
| 702 Montana Small School Alliance Reimbursements    | 314.00    | 147.19       | 166.81     |
| 704 Measured Progress Sub Reimbursements            | 0.00      | 809.37       | -809.37    |
| 713 Gifted and Talented                             | 1,693.00  | 1,693.00     | 0.00       |



# Trustees' Financial Summary

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

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

| Project Reporter                              | Revenues          | Expenditures      | Difference       |
|---|-------------------|-------------------|------------------|
| 777 Misc. Misc                                | 2,323.66          | 3,259.51          | -935.85          |
| 800 Bond Advertising Donation                 | 2,520.00          | 2,520.00          | 0.00             |
| 813 Gifted and Talented                       | 8,307.00          | 8,307.00          | 0.00             |
| 820 Title I, Part A, Improving Basic Programs | 55,588.00         | 55,588.00         | 0.00             |
| 830 Title II Part A                           | 19,670.00         | 19,670.00         | 0.00             |
| 838 Title IV Safe and Drug-Free Schools       | 1,818.00          | 1,818.00          | 0.00             |
| 839 Title V Part A                            | 512.00            | 512.00            | 0.00             |
| 857 Medicaid                                  | 2,665.55          | 0.00              | 2,665.55         |
| 858 Rural Education Achievement Program       | 3,077.00          | 3,765.00          | -688.00          |
| 878 M7 Reimbursements                         | 210.00            | 0.00              | 210.00           |
| 880 Services for Significant Needs Students   | 10,000.00         | 10,000.00         | 0.00             |
| 890 KEDS Payments to Schools                  | 450.12            | 0.00              | 450.12           |
| <b>Total</b>                                  | <b>198,772.74</b> | <b>143,534.02</b> | <b>55,238.72</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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1510 Interest Earnings   | 43.96      | 128.96     |
| 5300 Operating Transfers from Other Funds  | 2,801.16   | 1,602.26   |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 2,845.12   | 1,731.22   |

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

| PRC Program Function Object  | 2007 Value | 2008 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   | 3,767.14 | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 1,731.22 | (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)  | 5,498.36 | (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                                 | 2007 Value | 2008 Value |
|---|------------|------------|
| 1111 District Levy - Real Property          | 815.61     | 748.38     |
| 1112 District Levy - Personal Property      | 0.13       | 15.42      |
| 1114 District Levy - Pers Prop/Mobile Homes | 30.15      | 37.32      |
| 1190 Penalties and Interest on Taxes        | 3.96       | 10.03      |
| 1510 Interest Earnings                      | 713.23     | 542.53     |
| 3281 State Technology Aid                   | 4,344.44   | 849.40     |

|  |          |          |
|--|----------|----------|
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 5,907.52 | 2,203.08 |
|--|----------|----------|

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

| PRC Program Function Object                                  | 2007 Value | 2008 Value |
|--|------------|------------|
| <b>1XX Regular Education Programs - Elementary/Secondary</b> |            |            |
| <b>1XXX Instruction</b>                                      |            |            |
| 3XX Purchased Professional and Technical Services            | 1,250.00   | 2,258.95   |
| 6XX Supplies and Materials                                   | 2,372.75   | 229.00     |
| <b>26XX Operation and Maintenance of Plant Services</b>      |            |            |
| 3XX Purchased Professional and Technical Services            | 0.00       | 770.00     |

|  |          |          |
|--|----------|----------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 3,622.75 | 3,257.95 |
|--|----------|----------|

### Schedule Of Changes Worksheet

|   |           |          |
|---|-----------|----------|
| Beginning Fund Balance  | 16,691.23 | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In                          | 2,203.08  | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out                        | 3,257.95  | (3)      |
| Increase/Decrease of Reserve for Inventories  |           |          |
| This Year                      0.00    Less Last Year                      0.00                      (4a) | 0.00      |          |
| Increase/Decrease of Reserve for Encumbrances   |           |          |
| This Year                      0.00    Less Last Year                      0.00                      (4b) | 0.00      |          |
|   |           | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)   | 15,636.36 | (5)      |



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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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1510 Interest Earnings   | 480.19     | 202.96     |
| 3445 State Combined Fund School Block Grant  | 3,969.79   | 3,999.96   |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 4,449.98   | 4,202.92   |

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

| PRC Program Function Object  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary                                      |            |            |
| 1XXX Instruction   |            |            |
| 1XX Personal Services - Salaries   | 3,151.08   | 0.00       |
| 2XX Personal Services - Employee Benefits  | 5,054.43   | 0.00       |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 8,205.51   | 0.00       |

### Schedule Of Changes Worksheet

|  |           |          |
|--|-----------|----------|
| Beginning Fund Balance   | 7,651.04  | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 4,202.92  | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00      | (3)      |
| Increase/Decrease of Reserve for Inventories                                       |           |          |
| This Year           0.00   Less Last Year       0.00                   (4a)        | 0.00      |          |
| Increase/Decrease of Reserve for Encumbrances                                      |           |          |
| This Year           0.00   Less Last Year       0.00                   (4b)        | 0.00      |          |
|  |           | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 11,853.96 | (5)      |



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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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1111 District Levy - Real Property   | 9,045.32   | 404.50     |
| 1112 District Levy - Personal Property   | 832.20     | 0.00       |
| 1114 District Levy - Pers Prop/Mobile Homes  | 1,012.56   | 170.27     |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes                                     | 444.22     | 0.00       |
| 1190 Penalties and Interest on Taxes   | 851.35     | 85.93      |
| 1510 Interest Earnings   | 491.28     | 160.86     |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 12,676.93  | 821.56     |

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

| PRC Program Function Object  | 2007 Value | 2008 Value |
|--|------------|------------|
| 999 Undistributed  |            |            |
| 9999 Undistributed   |            |            |
| 971 Residual Equity Transfers Out  | 0.00       | 13,498.49  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 0.00       | 13,498.49  |

### Schedule Of Changes Worksheet

|  |           |               |
|--|-----------|---------------|
| Beginning Fund Balance   | 12,676.93 | (1)           |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In         |           | 821.56 (2)    |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out       |           | 13,498.49 (3) |
| Increase/Decrease of Reserve for Inventories   |           |               |
| This Year                   0.00    Less Last Year           0.00                   (4a) | 0.00      |               |
| Increase/Decrease of Reserve for Encumbrances  |           |               |
| This Year                   0.00    Less Last Year           0.00                   (4b) | 0.00      |               |
|  |           | 0.00 (4)      |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           | 0.00 (5)      |



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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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1510 Interest Earnings   | 136.82     | 262.13     |
| 1920 Contributions/Donations from Private Sources  | 0.00       | 1,250.00   |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 136.82     | 1,512.13   |

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

| PRC Program Function Object  | 2007 Value | 2008 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   | 3,149.48 | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 1,512.13 | (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)  | 4,661.61 | (5)      |



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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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1510 Interest Earnings   | 1,192.65   | 1,509.34   |
| 9710 Residual Equity Transfers In  | 0.00       | 13,498.49  |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 1,192.65   | 15,007.83  |

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

| PRC Program Function Object  | 2007 Value | 2008 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   | 36,399.43 | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 15,007.83 | (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)  | 51,407.26 | (5)      |



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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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1510 Interest Earnings   | 233.12     | 672.20     |
| 1920 Contributions/Donations from Private Sources  | 408.80     | 1,150.00   |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 641.92     | 1,822.20   |

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

| PRC Program Function Object  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary                                      |            |            |
| 1XXX Instruction   |            |            |
| 870 Student Scholarships   | 1,000.00   | 0.00       |
| 21XX Support Services - Students   |            |            |
| 870 Student Scholarships   | 0.00       | 1,000.00   |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 1,000.00   | 1,000.00   |

### Schedule Of Changes Worksheet

|  |           |      |
|--|-----------|------|
| Beginning Fund Balance   | 12,905.02 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 1,822.20  | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,000.00  | (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)  | 13,727.22 | (5)  |



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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  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1700 Student Extracurricular Activity Receipts   | 0.00       | 1,160.00   |
| 1900 Other Revenue from Local Sources  | 0.00       | 1,705.83   |
| 1XXX Revenues from Student Activities  | 5,602.36   | 1,140.00   |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 5,602.36   | 4,005.83   |

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

| PRC Program Function Object  | 2007 Value | 2008 Value |
|--|------------|------------|
| 7XX Extracurricular Athletics and Activities   |            |            |
| 3XXX Operation of Non-Educational Services   |            |            |
| XXX Student Extracurricular  | 2,838.79   | 4,843.77   |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 2,838.79   | 4,843.77   |

### Schedule Of Changes Worksheet

|  |          |      |
|--|----------|------|
| Beginning Fund Balance   | 8,871.11 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 4,005.83 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 4,843.77 | (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)  | 8,033.17 | (4)  |



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## Detail Expenditure

| Fund | Account      | Description   | 2007 Value | 2008 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                            | 29,724.09  | 36,764.96  |
| XX   | 39X 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00       | 0.00       |
| XX   | 427 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00       | 0.00       |
| XX   | 432 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00       | 0.00       |
| XX   | 451 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00       | 0.00       |
| XX   | 452 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00       | 0.00       |
| XX   | 456 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00       | 0.00       |
| XX   | 457 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00       | 0.00       |
| XX   | 458 1XXX 112 | Certified Teacher Staff Salaries                            | 0.00       | 0.00       |
| XX   | XXX 1XXX 112 | Certified Teacher Staff Salaries                            | 356,129.10 | 371,888.60 |
| XX   | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 800.00     | 14,146.51  |
| XX   | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions                     | 152.30     | 59.97      |
| XX   | XXX 26XX 41X | Energy Utility Services                                     | 21,666.38  | 21,479.91  |
| 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    | 18,849.59 |
| b. Related Services Block Grant Entitlement | 0.00      |
| c. Total Entitlements Subject to Reversion  | 18,849.59 |

### Prorated Cooperative Cost Payments:

|   |           |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop)  | 6,282.76  |
| e. Minimum Special Education Expenditures to Avoid Reversion<br>[(c) * (1.33)] + [(d) * (0.33)]                                   | 27,143.26 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet)  | 49,883.29 |
| g. Special Education Reversion Amount<br>If f = 0 then c = reversion ELSE<br>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 FY2010 Maximum Budget: 100%**



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## Special Education Reversion

| Program       | Function | Object | Fund 01   | Fund 24 | Fund 25 | Fund 26 |           |
|---------------|----------|--------|-----------|---------|---------|---------|-----------|
| 280           | 1XXX     | 1XX    | 36,530.51 | 0.00    | 0.00    | 0.00    |           |
| 280           | 1XXX     | 2XX    | 4,839.69  | 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    | 335.17    | 0.00    | 0.00    | 0.00    |           |
| 280           | 1XXX     | 6XX    | 2,494.00  | 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    | 4,590.07  | 0.00    | 0.00    | 0.00    |           |
| 280           | 24XX     | 2XX    | 1,093.85  | 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> |          |        | 44,199.37 | 0.00    | 0.00    | 0.00    | 44,199.37 |

*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 FY08.



# Trustees' Financial Summary

FY2007-08

Submit ID: 1215-47338654

34 Park County  
1215 Arrowhead Elem

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

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

| Governmental Activities:*                    | Beginning Balance | Adjustments | Additions  | Removals | Ending Balance |
|--|-------------------|-------------|------------|----------|----------------|
| Buildings                                    | 867,413.10        | 359,428.90  | 12,008.25  | 0.00     | 1,238,850.25   |
| Machinery and Equipment                      | 113,071.75        | 136,218.25  | 8,060.00   | 0.00     | 257,350.00     |
| Totals at Historical Cost                    | 980,484.85        | 495,647.15  | 20,068.25  | 0.00     | 1,496,200.25   |
| Less Accumulated Depreciation For:           |                   |             |            |          |                |
| Building Accum                               | 0.00              | 385,040.00  | 25,611.00  | 0.00     | 410,651.00     |
| Machinery and Equipment Accum                | 0.00              | 136,309.00  | 22,720.00  | 0.00     | 159,029.00     |
| Total Accumulated Depreciation               | 0.00              | 521,349.00  | 48,331.00  | 0.00     | 569,680.00     |
| Governmental Activities, Capital Assets, net | 980,484.85        | -25,701.85  | -28,262.75 | 0.00     | 926,520.25     |

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

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

\*\*\* Has comments.

| Depreciation by Function for FY2008 | Governmental Activities | Business-Type Activities | Adjustments |
|-------------------------------------|-------------------------|--------------------------|-------------|
| Instruction (1XXX)                  | 2,103.28                | 0.00                     | 0.00        |
| Operations and Maintenance (26XX)   | 27,932.93               | 0.00                     | 0.00        |
| Transportation (27XX)               | 18,295.16               | 0.00                     | 0.00        |
| Total Depreciation for FY2008       | 48,331.37               | 0.00                     | 0.00        |

\*\*\* Has comment.



# Trustees' Financial Summary

FY2007-08

Submit ID: 1215-47338654

34 Park County  
1215 Arrowhead Elem

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

## Schedule of Changes in Long-Term Liabilities

|  | (a)                                | (b)                              | (c)                   | (d)                               | (e)   | (f)                                 | (g)                                    |
|--|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
|  | Beginning<br>Balance<br>(7/1/2007) | New Debt<br>& Other<br>Additions | Principal<br>Payments | Refunding<br>& Other<br>Reduction | Ending<br>Balance<br>(6/30/2008)<br>[a + b - c - d] | Current<br>Portion<br>Due<br>FY2009 | Long-Term<br>Portion<br>Due<br>FY2010- |
| <b>Governmental Activities*</b>                      |                                    |                                  |                       |                                   |   |                                     |  |
| Compensated Absences                                 | 23,200.87                          | 2,984.13                         | 0.00                  | 0.00                              | 26,185.00   | 26,185.00                           | 0.00                                   |
| Total Governmental Activity<br>Long-Term Liabilities | 23,200.87                          | 2,984.13                         | 0.00                  | 0.00                              | 26,185.00   | 26,185.00                           | 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.