



Trustees' Financial Summary

FY2012-13

Submit ID: 1215-32677849

**34 Park County
1215 Arrowhead Elem**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Cinda Self **Phone #:** (406) 924-6865

(Signature)

(Date)

Chair, Board of Trustees: Judy O'Hair

(Signature)

(Date)

County Superintendent: Ed Barich

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
050	MISC.MISC	LOCAL		
090	Multi-District Agreement	LOCAL		
173	Title IV, Part B, 21st Century	FEDERAL	03412151711	84.287
322	Title I - Schoolwide	FEDERAL		Federal
323	Title I - Schoolwide	FEDERAL	03412153212	Federal
365	Indian Ed	LOCAL		
503	REAP	FEDERAL	S358A102941	
605	Donation-Adopt a Student	LOCAL		
690	Donation-Music Program	LOCAL		
757	Medicaid	STATE	MACOGO	State
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	180,243.44	32,863.78	148,108.76	12,027.89
02	Taxes Receivable - Real and Personal (120-149)	22,203.04	2,614.45	2,095.84	
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	TOTAL ASSETS AND OTHER DEBITS	202,446.48	35,478.23	150,204.60	12,027.89
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	22,203.04	2,614.45	2,095.84	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	22,203.04	2,614.45	2,095.84	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	104,918.57		101,600.00	985.00
48	Fund Balance for Budget	75,324.87	32,863.78	46,508.76	11,042.89
52	TOTAL FUND BALANCE/EQUITY	180,243.44	32,863.78	148,108.76	12,027.89
53	TOTAL LIABILITIES AND FUND BALANCE	202,446.48	35,478.23	150,204.60	12,027.89



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	394.78	34,993.48	31,894.75	
02	Taxes Receivable - Real and Personal (120-149)	6.47			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			85,069.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	401.25	34,993.48	116,963.75	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6.47			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6.47			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			10,154.60	
48	Fund Balance for Budget	394.78	34,993.48	106,809.15	
52	TOTAL FUND BALANCE/EQUITY	394.78	34,993.48	116,963.75	
53	TOTAL LIABILITIES AND FUND BALANCE	401.25	34,993.48	116,963.75	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				5,461.35
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	TOTAL ASSETS AND OTHER DEBITS				5,461.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				5,461.35
52	TOTAL FUND BALANCE/EQUITY				5,461.35
53	TOTAL LIABILITIES AND FUND BALANCE				5,461.35



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,678.21	6.33		1,497.64
02	Taxes Receivable - Real and Personal (120-149)	55.14			1,308.59
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	TOTAL ASSETS AND OTHER DEBITS	34,733.35	6.33		2,806.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	55.14			1,308.59
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	55.14			1,308.59
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	34,678.21	6.33		1,497.64
52	TOTAL FUND BALANCE/EQUITY	34,678.21	6.33		1,497.64
53	TOTAL LIABILITIES AND FUND BALANCE	34,733.35	6.33		2,806.23



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21.35	52,447.02		
02	Taxes Receivable - Real and Personal (120-149)		6.94		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	21.35	52,453.96		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6.94		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		6.94		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	21.35	52,447.02		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21.35	52,447.02		
53	TOTAL LIABILITIES AND FUND BALANCE	21.35	52,453.96		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,921.58		18,349.15	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,921.58		18,349.15	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	13,921.58		18,349.15	
52	TOTAL FUND BALANCE/EQUITY	13,921.58		18,349.15	
53	TOTAL LIABILITIES AND FUND BALANCE	13,921.58		18,349.15	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,740.63	123,430.92		
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	32,740.63	123,430.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	110.11			
23	Warrants Payable (620)	25,218.56	123,430.92		
24	Other Current Liabilities (621-679)	7,411.96			
35	TOTAL LIABILITIES	32,740.63	123,430.92		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	32,740.63	123,430.92		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	251,226.37	273,929.63
1112 District Levy - Personal Property	2,942.45	3,409.65
1114 District Levy - Pers Prop/Mobile Homes	2,446.20	2,137.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,746.69	14,147.89
1190 Penalties and Interest on Taxes	2,758.14	2,012.62
1510 Interest Earnings	171.28	195.15
3110 Direct State Aid	278,075.52	285,739.61
3111 Quality Educator	32,853.60	32,853.60
3112 At Risk Student	5,654.83	5,425.98
3113 Indian Education For All	2,101.20	2,060.40
3114 American Indian Achievement Gap	1,000.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	20,966.23	23,958.84
3444 State School Block Grant	37,685.21	39,648.92
3446 SB372 Block Grant Reimbursement	0.00	1,200.67
7810 Education Jobs Fund	326.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	642,953.86	688,120.53

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	299,091.39	151,622.53
2XX Personal Services - Employee Benefits	37,180.00	29,507.92
3XX Purchased Professional and Technical Services	12,442.76	22,138.91
4XX Purchased Property Services	1,742.77	22,127.74
5XX Other Purchased Services	0.00	138.31
6XX Supplies and Materials	12,612.00	63,565.82
810 Dues and Fees	93.00	765.66
23XX Support Services - General Administration		
1XX Personal Services - Salaries	20,474.58	26,356.97
2XX Personal Services - Employee Benefits	2,413.20	2,694.44
3XX Purchased Professional and Technical Services	14,593.75	14,868.61
5XX Other Purchased Services	1,024.90	2,123.22
6XX Supplies and Materials	908.96	513.90
810 Dues and Fees	4,466.50	2,645.47
24XX Support Services - School Administration		
1XX Personal Services - Salaries	30,155.39	38,231.07
2XX Personal Services - Employee Benefits	3,244.25	2,744.99
3XX Purchased Professional and Technical Services	4,838.04	3,821.83
5XX Other Purchased Services	3,216.34	5,464.66



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			6XX Supplies and Materials	2,646.60	8,197.70
	25XX Support Services - Business				
			1XX Personal Services - Salaries	20,737.82	24,770.57
			2XX Personal Services - Employee Benefits	2,034.66	4,003.01
			3XX Purchased Professional and Technical Services	9,507.75	4,732.62
			5XX Other Purchased Services	4,782.13	4,921.80
			6XX Supplies and Materials	984.20	1,524.59
			810 Dues and Fees	75.00	75.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	16,622.54	16,849.14
			2XX Personal Services - Employee Benefits	580.59	613.01
			3XX Purchased Professional and Technical Services	18,613.77	43,441.30
			4XX Purchased Property Services	51,358.82	81,354.29
			5XX Other Purchased Services	934.70	11,046.88
			6XX Supplies and Materials	8,884.11	15,724.20
			810 Dues and Fees	60.00	162.00
	27XX Student Transportation Services				
			6XX Supplies and Materials	0.00	55.52
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	47,216.27	790.90
			2XX Personal Services - Employee Benefits	7,610.21	3.33
			3XX Purchased Professional and Technical Services	0.00	50,131.00
			6XX Supplies and Materials	85.00	531.55
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	635.13	810.25
			2XX Personal Services - Employee Benefits	22.93	34.81
			5XX Other Purchased Services	0.00	27.98
			6XX Supplies and Materials	0.00	288.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	2,505.20	0.00
			2XX Personal Services - Employee Benefits	6.07	0.00
			4XX Purchased Property Services	2,550.00	0.00
			6XX Supplies and Materials	16.49	0.00
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	853.22	4,634.34
			2XX Personal Services - Employee Benefits	0.08	129.35
			3XX Purchased Professional and Technical Services	0.00	907.00



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	3,000.00	2,752.58
365 Indian Ed					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	850.00
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	8,066.12	0.00
			6XX Supplies and Materials	7,933.88	0.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	25,000.00
		910 Subtotal		16,000.00	25,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				666,821.12	693,694.77

Schedule Of Changes Worksheet

Beginning Fund Balance					115,434.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					688,120.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					693,694.77	(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	104,918.57	Less Last Year	34,535.55	(4b)	70,383.02	
					70,383.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					180,243.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	40,814.64	38,392.36
1112 District Levy - Personal Property	408.23	457.31
1114 District Levy - Pers Prop/Mobile Homes	291.18	318.11
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,030.90
1190 Penalties and Interest on Taxes	165.15	239.65
1510 Interest Earnings	16.21	41.08
2220 County On-Schedule Trans Reimb	12,856.30	12,729.21
3210 State On-Schedule Trans Reimb	12,856.31	12,729.21
3444 State School Block Grant	372.69	714.80
3446 SB372 Block Grant Reimbursement	0.00	209.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,780.71	67,861.81

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	10,544.89	3,103.41
2XX Personal Services - Employee Benefits	1,354.79	12.70
25XX Support Services - Business		
1XX Personal Services - Salaries	8,864.06	6,192.66
2XX Personal Services - Employee Benefits	1,124.74	1,000.74
27XX Student Transportation Services		
1XX Personal Services - Salaries	10,935.24	12,087.11
2XX Personal Services - Employee Benefits	472.10	585.96
3XX Purchased Professional and Technical Services	726.85	302.20
4XX Purchased Property Services	16,741.81	11,902.34
5XX Other Purchased Services	3,327.37	11,718.04
6XX Supplies and Materials	9,209.62	7,840.00
810 Dues and Fees	100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,401.47	54,745.16



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						19,775.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,861.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						54,745.16	(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	28.00	(4b)		-28.00	
						-28.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						32,863.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	22,744.31	25,690.74
1112 District Levy - Personal Property	211.86	276.91
1114 District Levy - Pers Prop/Mobile Homes	218.57	192.85
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,321.97
1190 Penalties and Interest on Taxes	244.93	195.40
1510 Interest Earnings	528.31	421.06

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>23,947.98</u>	<u>28,098.93</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	3,174.50
7XX Property and Equipment Acquisition	89,800.00	101,600.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>89,800.00</u>	<u>104,774.50</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance	212,984.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,098.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	104,774.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	101,600.00	
Less Last Year	89,800.00	(4b)
	11,800.00	
	11,800.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	148,108.76	(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	2012 Value	2013 Value
1510 Interest Earnings	11.65	8.77
1611 National School Lunch Program	9,922.53	6,425.70
1636 Summer Program - Adult Sales	243.50	0.00
3220 State Food Services Match	40.77	164.40
4550 Federal Child Nutrition	23,290.87	16,361.33
4552 Fresh Fruit And Vegetable	4,605.65	3,606.95
4555 School Foods Summer Program - 10.559	1,521.14	439.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,636.11	27,006.55

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

PRC Program Function Object	2012 Value	2013 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
1XX Personal Services - Salaries	0.00	809.00
6XX Supplies and Materials	0.00	740.82
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	11,617.32	7,156.59
2XX Personal Services - Employee Benefits	510.11	392.51
3XX Purchased Professional and Technical Services	75.25	25.00
4XX Purchased Property Services	980.09	265.05
5XX Other Purchased Services	117.83	188.28
6XX Supplies and Materials	23,109.45	18,037.80
810 Dues and Fees	293.58	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,703.63	27,700.05



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						11,736.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,006.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						27,700.05	(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	985.00	Less Last Year	0.00	(4b)		985.00	
						985.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,027.89	(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	2012 Value	2013 Value
1112 District Levy - Personal Property	0.00	0.01
1114 District Levy - Pers Prop/Mobile Homes	0.00	0.16
1190 Penalties and Interest on Taxes	0.00	0.17
1510 Interest Earnings	1.19	0.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.19	1.32

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		393.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		394.78 (5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	125.55	65.64
2240 County Retirement Distribution	75,588.54	44,512.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,714.09	44,577.81

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	51,754.90	22,837.45
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,044.43	4,044.52
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,190.67	6,026.68
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,579.43	4,793.35
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,356.88	2,435.15
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	826.12	1,056.39
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,212.74	101.23
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	54.59	70.84
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	333.32	0.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,203.58	1,546.58
690 Donation-Music Program		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	412.46	1,542.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

78,969.12

44,454.73

Schedule Of Changes Worksheet

Beginning Fund Balance						34,870.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,577.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,454.73	(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)						34,993.48	(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:

PRC Revenue	2013 Value
050 MISC.MISC	
1900 Other Revenue from Local Sources	8,318.02
090 Multi-District Agreement	
3290 State - Other State Grants	2,750.65
173 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	50,000.00
322 Title I - Schoolwide	
6100 Material Prior Period Revenue Adjustments	58.00
323 Title I - Schoolwide	
4940 Schoolwide Program	64,113.00
503 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,135.00
605 Donation-Adopt a Student	
1920 Contributions/Donations from Private Sources	5,000.00
690 Donation-Music Program	
1920 Contributions/Donations from Private Sources	15,000.00
757 Medicaid	
3357 Montana Administrative Claiming Reimbursement	1,485.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	151,860.45

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

PRC Program Function Object	2013 Value
050 MISC.MISC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	215.00
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	5,800.00
050 Subtotal	6,015.00
173 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	10,188.62
2XX Personal Services - Employee Benefits	1,267.53
3XX Purchased Professional and Technical Services	5,999.66
6XX Supplies and Materials	22,966.73



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2013 Value
173	Title IV, Part B, 21st Century			
	434	Title IV, Part B, 21st Century Community Learning Centers		
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	7,733.48
			2XX Personal Services - Employee Benefits	850.64
			5XX Other Purchased Services	832.21
		27XX	Student Transportation Services	
			1XX Personal Services - Salaries	139.50
			2XX Personal Services - Employee Benefits	21.63
			173 Subtotal	50,000.00
323	Title I - Schoolwide			
	434	Title IV, Part B, 21st Century Community Learning Centers		
		21XX	Support Services - Students	
			6XX Supplies and Materials	413.00
	494	Schoolwide Program		
		1XXX	Instruction	
			1XX Personal Services - Salaries	30,184.33
			2XX Personal Services - Employee Benefits	8,175.20
			6XX Supplies and Materials	10,293.97
		221X	Improvement of Instruction Services	
			3XX Purchased Professional and Technical Services	12,428.78
			5XX Other Purchased Services	1,023.97
			6XX Supplies and Materials	1,593.75
			323 Subtotal	64,113.00
503	REAP			
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
		1XXX	Instruction	
			6XX Supplies and Materials	5,135.00
605	Donation-Adopt a Student			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			6XX Supplies and Materials	5.00
690	Donation-Music Program			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			1XX Personal Services - Salaries	14,217.67
			2XX Personal Services - Employee Benefits	1,427.15
			6XX Supplies and Materials	707.35
			690 Subtotal	16,352.17



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

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

141,620.17

Schedule Of Changes Worksheet

Beginning Fund Balance					98,338.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					151,860.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					141,620.17	(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	10,154.60	Less Last Year	1,770.00	(4b)	8,384.60	
					8,384.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					116,963.75	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
050 MISC.MISC	8,318.02	6,015.00	2,303.02
090 Multi-District Agreement	2,750.65	0.00	2,750.65
173 Title IV, Part B, 21st Century	50,000.00	50,000.00	0.00
322 Title I - Schoolwide	58.00	0.00	58.00
323 Title I - Schoolwide	64,113.00	64,113.00	0.00
503 REAP	5,135.00	5,135.00	0.00
605 Donation-Adopt a Student	5,000.00	5.00	4,995.00
690 Donation-Music Program	15,000.00	16,352.17	-1,352.17
757 Medicaid	1,485.78	0.00	1,485.78
Total	151,860.45	141,620.17	10,240.28



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	16.39	13.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16.39	13.63

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	5,447.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.63	(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)	5,461.35	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	870.53	842.32
1112 District Levy - Personal Property	27.36	34.32
1114 District Levy - Pers Prop/Mobile Homes	7.99	9.28
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	17.15
1190 Penalties and Interest on Taxes	8.62	2.35
1510 Interest Earnings	64.54	76.37
3281 State Technology Aid	718.12	724.85
3445 State Combined Fund School Block Grant	4,091.85	4,277.00
3447 SB372 Combined Block Grant Reimbursement	0.00	113.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,789.01	6,096.85

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		28,581.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,096.85	(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)		34,678.21	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	0.00	21.49
1114 District Levy - Pers Prop/Mobile Homes	0.00	50.82
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	5.95
1190 Penalties and Interest on Taxes	0.00	60.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	138.39

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance					1,359.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					138.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,497.64	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.08	0.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.08	0.03

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	21.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	21.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	155.94	131.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	155.94	131.05

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	52,315.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		131.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	52,447.02	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	210.90	108.52
1920 Contributions/Donations from Private Sources	415.50	765.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	626.40	873.77

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

PRC Program Function Object	2012 Value	2013 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,500.00

Schedule Of Changes Worksheet

Beginning Fund Balance		14,547.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		873.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,500.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		13,921.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	41.98	12.08
1700 Student Extracurricular Activity Receipts	4,121.51	0.00
1900 Other Revenue from Local Sources	16,496.66	10,783.15
6100 Material Prior Period Revenue Adjustments	0.00	339.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,660.15	11,134.66

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	16,189.56	12,057.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,189.56	12,057.81

Schedule Of Changes Worksheet

Beginning Fund Balance	19,272.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,134.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,057.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,349.15	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	32,676.12	0.00
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	322,410.30	171,157.93
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,596.88	9,422.13
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	22,365.15	43,147.20
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,163.13
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,163.13

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,054.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,834.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,456.78
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	790.90	0.00	0.00	0.00	
280	1XXX	2XX	3.33	0.00	0.00	0.00	
280	1XXX	3XX	50,131.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	531.55	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			51,456.78	0.00	0.00	0.00	51,456.78

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



Trustees' Financial Summary

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Buildings	1,254,177.25	0.00	0.00	0.00	1,254,177.25
*** Machinery and Equipment	347,150.29	0.00	0.00	89,270.00	257,880.29
Totals at Historical Cost	1,601,327.54	0.00	0.00	89,270.00	1,512,057.54
Less Accumulated Depreciation For:					
Building Accum	461,832.70	0.00	0.00	0.00	461,832.70
Machinery and Equipment Accum	215,697.00	0.00	0.00	0.00	215,697.00
Total Accumulated Depreciation	677,529.70	0.00	0.00	0.00	677,529.70
Governmental Activities, Capital Assets, net	923,797.84	0.00	0.00	89,270.00	834,527.84

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

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

Depreciation by Function for FY2013	Governmental	Business-Type	Adjustments
	Activities	Activities	
*** Instruction (1XXX)	3,064.50	0.00	0.00
*** Operations and Maintenance (26XX)	4,763.40	0.00	0.00
*** Transportation (27XX)	17,395.57	0.00	0.00
*** Food Service (31XX)	1,941.20	0.00	0.00
*** Unallocated	24,536.35	0.00	0.00
Total Depreciation for FY2013	51,701.02	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	17,681.34	0.00	0.00	0.00	17,681.34	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	17,681.34	0.00	0.00	0.00	17,681.34	0.00	0.00

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

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