



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Due Date:

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 for state and federal programs.

Certification

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

(Signature)

(Date)

Chair, Board of Trustees: Ryan Malone

(Signature)

(Date)

County Superintendant Jo Newhall

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY15 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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.



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
050	MISC.MISC	LOCAL		
180	United Way After School Program	LOCAL		
324	Title I - Schoolwide	FEDERAL	03412153212	Federal
325	Title I - Schoolwide	FEDERAL	03412153212	Federal
348	School Safety	LOCAL		
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
757	Medicaid	STATE	MACOGO	State



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	99,287.92	17,962.17	132,623.22	2,621.41
02	Taxes Receivable - Real and Personal (120-149)	15,467.36	867.02	2,369.37	
03	Taxes Receivable - Protested (150-159)	61.73	1.78	5.91	
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	114,817.01	18,830.97	134,998.50	2,621.41
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	15,529.09	868.80	2,375.28	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	34,631.22			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	64,656.70	17,962.17	132,623.22	2,621.41
52	TOTAL FUND BALANCE/EQUITY	99,287.92	17,962.17	132,623.22	2,621.41
53	TOTAL LIABILITIES AND FUND BALANCE	114,817.01	18,830.97	134,998.50	2,621.41



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	399.50	17,329.32	114,198.48	
02	Taxes Receivable - Real and Personal (120-149)	3.02			
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	TOTAL ASSETS AND OTHER DEBITS	402.52	17,329.32	114,198.48	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3.02			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	399.50	17,329.32	114,198.48	
52	TOTAL FUND BALANCE/EQUITY	399.50	17,329.32	114,198.48	
53	TOTAL LIABILITIES AND FUND BALANCE	402.52	17,329.32	114,198.48	



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,341.81
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				1,341.81
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				1,341.81
52	TOTAL FUND BALANCE/EQUITY				1,341.81
53	TOTAL LIABILITIES AND FUND BALANCE				1,341.81



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,972.13	4,858.03		1,897.50
02	Taxes Receivable - Real and Personal (120-149)	47.50			776.59
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	43,019.63	4,858.03		2,674.09
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	47.50			776.59
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	42,972.13	4,858.03		1,897.50
52	TOTAL FUND BALANCE/EQUITY	42,972.13	4,858.03		1,897.50
53	TOTAL LIABILITIES AND FUND BALANCE	43,019.63	4,858.03		2,674.09



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21.35	55,420.64		
02	Taxes Receivable - Real and Personal (120-149)		6.84		
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)				
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	55,427.48		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		6.84		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		2,838.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	21.35	52,582.64		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21.35	55,420.64		
53	TOTAL LIABILITIES AND FUND BALANCE	21.35	55,427.48		



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	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				



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	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				



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,063.50		11,217.94	
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	12,063.50		11,217.94	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	12,063.50		11,217.94	
52	TOTAL FUND BALANCE/EQUITY	12,063.50		11,217.94	
53	TOTAL LIABILITIES AND FUND BALANCE	12,063.50		11,217.94	



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,698.10	33,404.65		
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	18,698.10	33,404.65		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	10,247.17	33,404.65		
25	Other Current Liabilities (621-679)	8,450.93			
35	TOTAL LIABILITIES	18,698.10	33,404.65		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	18,698.10	33,404.65		



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	159,962.37	216,578.11
1112	District Levy - Personal Property	1,432.56	916.94
1114	District Levy - Pers Prop/Mobile Homes	1,939.88	928.17
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	101,716.65	15,050.63
1190	Penalties and Interest on Taxes	1,748.58	504.60
1510	Interest Earnings	257.37	148.29
3110	Direct State Aid	264,053.76	223,840.39
3111	Quality Educator	23,396.02	22,815.00
3112	At Risk Student	5,660.37	5,708.76
3113	Indian Education For All	1,774.80	1,407.60
3114	American Indian Achievement Gap	1,600.00	1,000.00
3115	State Spec Ed Allowable Cost Pymt to Districts	16,599.77	11,493.41
3116	Data For Achievement	870.00	1,035.00
3118	Natural Resource Development	0.00	1,595.12
3444	State School Block Grant	39,648.92	42,631.37
3446	SB96 Block Grant Reimbursement	0.00	1,900.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		620,661.05	547,553.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	145,747.71	162,532.23
			2XX Personal Services - Employee Benefits	16,070.78	15,380.21
			3XX Purchased Professional and Technical Services	1,304.80	11,859.09
			4XX Purchased Property Services	18,835.94	4,468.67
			5XX Other Purchased Services	1,386.34	1,498.50
			6XX Supplies and Materials	85,887.78	11,356.42
			810 Dues and Fees	5,845.95	300.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	59,050.60	55,402.63
			2XX Personal Services - Employee Benefits	821.26	286.59
			3XX Purchased Professional and Technical Services	5,917.50	8,862.00
			5XX Other Purchased Services	1,694.99	1,513.82
			6XX Supplies and Materials	2,668.58	1,888.97
			810 Dues and Fees	2,060.32	696.65
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	20,609.52	0.00



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2014 Value	2015 Value
			2XX Personal Services - Employee Benefits	422.50	0.00
			3XX Purchased Professional and Technical Services	1,325.55	1,847.70
			5XX Other Purchased Services	3,020.49	2,833.79
			6XX Supplies and Materials	1,530.89	260.48
			25XX Support Services - Business		
			1XX Personal Services - Salaries	28,701.05	31,299.29
			2XX Personal Services - Employee Benefits	3,824.95	4,047.79
			3XX Purchased Professional and Technical Services	11,353.00	5,771.95
			5XX Other Purchased Services	7,331.68	4,515.51
			6XX Supplies and Materials	1,748.12	300.61
			810 Dues and Fees	150.00	0.00
			26XX Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	27,683.04	31,675.30
			2XX Personal Services - Employee Benefits	3,356.38	7,422.20
			3XX Purchased Professional and Technical Services	15,118.04	40,502.98
			4XX Purchased Property Services	39,125.00	13,421.28
			5XX Other Purchased Services	14,532.88	15,764.72
			6XX Supplies and Materials	14,743.28	13,970.51
			810 Dues and Fees	62.00	62.00
			280 Special Education - Local and State		
			1XXX Instruction		
			1XX Personal Services - Salaries	36,189.09	33,532.68
			2XX Personal Services - Employee Benefits	3,995.58	3,957.56
			5XX Other Purchased Services	153.86	235.20
			6XX Supplies and Materials	5,083.14	197.10
			316 Data For Achievement		
			24XX Support Services - School Administration		
			3XX Purchased Professional and Technical Services	696.00	0.00
			365 Indian Education for All - OTO & Ongoing		
			1XXX Instruction		
			3XX Purchased Professional and Technical Services	1,275.00	0.00
			6XX Supplies and Materials	499.80	0.00
			710 School Sponsored Extracurricular Activities		
			27XX Student Transportation Services		
			1XX Personal Services - Salaries	962.50	961.25
			2XX Personal Services - Employee Benefits	55.47	39.29
			5XX Other Purchased Services	226.29	0.00
			6XX Supplies and Materials	34.08	0.00
			7XX Property and Equipment Acquisition	0.00	3,913.11
			720 School Sponsored Athletics		
			27XX Student Transportation Services		
			1XX Personal Services - Salaries	288.00	0.00



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2014 Value	2015 Value
			2XX Personal Services - Employee Benefits		19.85	0.00
			5XX Other Purchased Services		92.36	151.56
			6XX Supplies and Materials		224.17	0.00
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		6,103.57	31,000.00
			2XX Personal Services - Employee Benefits		100.00	1,743.19
			6XX Supplies and Materials		12,413.80	4,066.40
348 School Safety						
	998 School Safety Transfers to Building Reserve Fund					
		61XX Operating Transfers to Other Funds				
			911 School Safety Transfer to Building Reserve Fund		39,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>649,343.48</u>	<u>529,539.23</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					135,026.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					547,553.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					529,539.23	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	34,631.22	Less Last Year	88,383.85	(4b)	-53,752.63
					-53,752.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					99,287.92	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	4,795.89	11,763.76
1112	District Levy - Personal Property	114.09	47.40
1114	District Levy - Pers Prop/Mobile Homes	146.11	40.01
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,658.32	507.94
1190	Penalties and Interest on Taxes	170.39	37.43
1510	Interest Earnings	37.54	6.90
2220	County On-Schedule Trans Reimb	14,685.66	13,140.90
3210	State On-Schedule Trans Reimb	14,685.66	13,140.90
3444	State School Block Grant	714.80	795.45
3446	SB96 Block Grant Reimbursement	0.00	51.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,008.46	39,532.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	2,103.86	2,660.00
			2XX Personal Services - Employee Benefits	11.17	13.57
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	682.69	0.00
			2XX Personal Services - Employee Benefits	1.19	0.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	7,174.75	7,824.71
			2XX Personal Services - Employee Benefits	952.18	1,012.01
27XX Student Transportation Services					
			1XX Personal Services - Salaries	12,222.50	13,102.75
			2XX Personal Services - Employee Benefits	722.80	719.69
			3XX Purchased Professional and Technical Services	724.05	246.00
			4XX Purchased Property Services	9,049.88	5,968.25
			5XX Other Purchased Services	7,058.08	6,365.96
			6XX Supplies and Materials	8,735.13	7,090.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,438.28	45,003.86



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					23,433.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,532.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,003.86	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,962.17	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	28,932.91	36,213.60
1112	District Levy - Personal Property	212.76	156.62
1114	District Levy - Pers Prop/Mobile Homes	281.34	152.34
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	16,872.86	2,715.47
1190	Penalties and Interest on Taxes	199.83	109.36
1510	Interest Earnings	155.36	112.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		46,655.06	39,459.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					93,163.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,459.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	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)					132,623.22	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	0.00	0.30
	1611 National School Lunch Program	3,723.85	5,196.74
	3220 State Food Services Match	53.65	64.78
	3221 School Foods New Program Grant	0.00	3,000.00
	4550 Federal Child Nutrition	16,808.07	16,387.02
	4552 Fresh Fruit And Vegetable	3,217.90	2,040.88
	4555 School Foods Summer Program - 10.559	585.21	857.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,388.68	27,547.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2014 Value	2015 Value
	322 School Food New Program Grant				
		31XX Food Services			
			6XX Supplies and Materials	0.00	3,000.00
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			1XX Personal Services - Salaries	588.50	161.47
			2XX Personal Services - Employee Benefits	2.60	0.00
			6XX Supplies and Materials	2,514.39	1,879.41
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	13,597.66	0.00
			2XX Personal Services - Employee Benefits	1,021.51	0.00
			5XX Other Purchased Services	575.32	649.17
			6XX Supplies and Materials	17,031.37	18,903.60
			810 Dues and Fees	100.22	332.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,431.57	24,925.70



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,547.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,925.70 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,621.41 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2014 Value	2015 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.64	0.00
	1190 Penalties and Interest on Taxes	0.15	0.00
	1510 Interest Earnings	3.47	0.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4.26</u>	<u>0.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					399.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.46 (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)					399.50 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	34.46	2.29
	2240 County Retirement Distribution	36,804.69	82,156.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>36,839.15</u>	<u>82,158.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	23,020.28	25,552.29
			810 Dues and Fees	23,027.12	0.00
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	9,249.03	10,340.34
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,327.58	0.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	5,714.38	6,303.65
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,247.37	5,022.74
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,062.15	1,140.71
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,697.46	5,612.22
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	96.82	106.65
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	83.69	83.39
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	25.03	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	2,726.67	5,222.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>77,277.58</u>	<u>59,384.41</u>



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						-5,444.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						82,158.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						59,384.41 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,329.32 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2015 Value
050	MISC.MISC	
1900	Other Revenue from Local Sources	7,500.64
1920	Contributions/Donations from Private Sources	862.82
180	United Way After School Program	
1920	Contributions/Donations from Private Sources	10,500.00
324	Title I - Schoolwide	
4940	Schoolwide Program	27,396.00
6100	Material Prior Period Revenue Adjustments	-479.96
325	Title I - Schoolwide	
4940	Schoolwide Program	66,162.00
757	Medicaid	
3357	Montana Administrative Claiming Reimbursement	2,296.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>114,237.60</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2014 Value	2015 Value
050	MISC.MISC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		2,999.95
	27XX Student Transportation Services				
		7XX	Property and Equipment Acquisition		6,086.89
	910 Food Services				
	31XX Food Services				
		1XX	Personal Services - Salaries		3,155.28
		2XX	Personal Services - Employee Benefits		186.60
		050 Subtotal			<u>12,428.72</u>
180	United Way After School Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		3,624.22
		2XX	Personal Services - Employee Benefits		339.00
		180 Subtotal			<u>3,963.22</u>
324	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		18,167.43



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2014 Value	2015 Value
		27XX Student Transportation Services			
		1XX	Personal Services - Salaries		626.25
		2XX	Personal Services - Employee Benefits		97.22
		31XX Food Services			
		1XX	Personal Services - Salaries		2,116.80
		2XX	Personal Services - Employee Benefits		328.03
		6XX	Supplies and Materials		62.22
		324 Subtotal			<u>21,397.95</u>
325	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		43,741.21
		2XX	Personal Services - Employee Benefits		14,371.92
		3XX	Purchased Professional and Technical Services		9,969.40
		6XX	Supplies and Materials		3,073.83
		27XX Student Transportation Services			
		1XX	Personal Services - Salaries		360.00
		2XX	Personal Services - Employee Benefits		84.33
		325 Subtotal			<u>71,600.69</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>109,390.58</u>

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	112,365.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	114,237.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,390.58	(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	3,014.25	(4b)
	-3,014.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	114,198.48	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
050 MISC.MISC	8,363.46	12,428.72	-4,065.26
180 United Way After School Program	10,500.00	3,963.22	6,536.78
324 Title I - Schoolwide	26,916.04	21,397.95	5,518.09
325 Title I - Schoolwide	66,162.00	71,600.69	-5,438.69
757 Medicaid	2,296.10	0.00	2,296.10



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Total	114,237.60	109,390.58	4,847.02
--------------	------------	------------	----------



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	7.79	3.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7.79</u>	<u>3.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	1,370.20	2,058.84
			2XX Personal Services - Employee Benefits	15.75	11.40
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	631.50	0.00
			2XX Personal Services - Employee Benefits	43.51	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,060.96</u>	<u>2,070.24</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	3,408.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,070.24	(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)	1,341.81	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	517.29	842.67
1112	District Levy - Personal Property	0.83	2.89
1114	District Levy - Pers Prop/Mobile Homes	6.16	6.06
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	361.28	27.50
1190	Penalties and Interest on Taxes	2.20	1.08
1510	Interest Earnings	50.92	45.55
3281	State Technology Aid	1,263.72	523.07
3445	State Combined Fund School Block Grant	4,277.00	0.00
3447	SB96 Combined Block Grant Reimbursement	0.00	365.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,479.40	1,814.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	41,157.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,814.52	(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)	42,972.13	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	0.00	0.69
	3445 State Combined Fund School Block Grant	0.00	4,851.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>4,851.70</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					6.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,851.70 (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)					4,858.03 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2014 Value	2015 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	290.66	18.31
	1190 Penalties and Interest on Taxes	90.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>381.55</u>	<u>18.31</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					1,879.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,897.50 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		74.78	60.84
348	School Safety			
	5301 School Safety and Security Transfer		39,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>39,074.78</u>	<u>60.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2014 Value	2015 Value
348	School Safety				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	39,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>39,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						91,521.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						60.84	(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	2,838.00	Less Last Year	39,000.00	(4b)	-36,162.00	
						-36,162.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						55,420.64	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

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: Fund Code 81

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	81.73	60.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>81.73</u>	<u>60.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2014 Value	2015 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	2,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	12,003.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	12,063.50	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	5.09	2.88
	1900 Other Revenue from Local Sources	7,705.51	1,129.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,710.60</u>	<u>1,132.60</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2014 Value	2015 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	9,501.71	6,472.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>9,501.71</u>	<u>6,472.70</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					16,558.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,132.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,472.70	(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)					11,217.94	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Detail Expenditure

Fund	Account	Description	2014 Value	2015 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	29,224.27	31,945.79
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	154,938.93	192,869.39
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	24,567.21	9,088.18
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

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,546.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,546.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,182.25
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,427.32
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	37,922.54
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 Inflows (680).

Remember:

The Deferred Inflow(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 FY2017 Maximum Budget: 100%



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	33,532.68	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,957.56	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	235.20	0.00	0.00	0.00	0.00
280	1XXX	6XX	197.10	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			37,922.54	0.00	0.00	0.00	0.00

37,922.54

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY15 in TEAMS.



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

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

Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	1,254,177.25	0.00	0.00	0.00	1,254,177.25
Machinery and Equipment	257,880.29	0.00	0.00	0.00	257,880.29
Totals at Historical Cost	1,512,057.54	0.00	0.00	0.00	1,512,057.54
Depreciation					
Building Accum	545,140.25	0.00	0.00	0.00	545,140.25
Machinery and Equipment Accum	147,495.28	0.00	0.00	0.00	147,495.28
Total Accumulated Depreciation	692,635.53	0.00	0.00	0.00	692,635.53
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	819,422.01	0.00	0.00	0.00	819,422.01

* 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.



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance () [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
Governmental Activities							
Compensated Absences	17,681.34	0.00	0.00	9,857.86	7,823.48	0.00	7,823.48
Total Governmental Activity							
Non-bond Long-Term Liabilities	17,681.34	0.00	0.00	9,857.86	7,823.48	0.00	7,823.48

* 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.



Trustees' Financial Summary

FY2014-15

Submit ID: 1215-53799012

34 Park County

1215 Arrowhead Elem

Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	75,327.78	0.00	75,327.78
Net Pension - TRS	0.00	307,947.00	0.00	307,947.00