



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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 10.
- This report and any amendments initiated by the district through December 10 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:	Dustin Burns
----------------------------------	--------------

(Signature)

(Date)

County Superintendent	Mollie Waldum
------------------------------	---------------

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY21 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.



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
050	MISC.MISC	LOCAL		
051	P-Card	LOCAL		
112	Healthy School Food Mini Grant	LOCAL		
171	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL		84.287
180	United Way Afterschool Program	LOCAL		
320	ESEA Consolidated 2019-20	FEDERAL		
321	Title I - Schoolwide	FEDERAL	03412153220	Federal
423	State MCLSDP (Literacy) Grant	STATE		
500	REAP	FEDERAL	S358A142941	
605	Adopt a Student	LOCAL		
613	District Permissive Levy	LOCAL		
614	District Transition Subfund	LOCAL		
691	Expanding the Arts	LOCAL		
700	E-Rate Reimbursement	STATE		
757	Medicaid	STATE	MACOGO	State
765	CARES - State School Emergency Relief Fund	FEDERAL		84.425D
770	CRF Funds	STATE		
775	ESSER II Funds	STATE		



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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)	111,664.50	10,615.24	299,821.37	1,016.60
02	Taxes Receivable - Real and Personal (120-149)	26,075.39	2,401.48	2,506.33	
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	137,739.89	13,016.72	302,327.70	1,016.60
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)	26,075.39	2,401.48	2,506.33	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	59,015.40	2,137.30		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	52,649.10	8,477.94	299,821.37	1,016.60
52	TOTAL FUND BALANCE/EQUITY	111,664.50	10,615.24	299,821.37	1,016.60
53	TOTAL LIABILITIES AND FUND BALANCE	137,739.89	13,016.72	302,327.70	1,016.60



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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)	427.00	22,934.72	(166,609.17)	
02	Taxes Receivable - Real and Personal (120-149)	6.03			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			289,675.33	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	433.03	22,934.72	123,066.16	
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)	6.03			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			58,915.33	
48	Fund Balance for Budget	427.00	22,934.72	64,150.83	
52	TOTAL FUND BALANCE/EQUITY	427.00	22,934.72	123,066.16	
53	TOTAL LIABILITIES AND FUND BALANCE	433.03	22,934.72	123,066.16	



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

34 Park County

Submitted

1215 Arrowhead Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,419.80
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				1,419.80
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				1,419.80
52	TOTAL FUND BALANCE/EQUITY				1,419.80
53	TOTAL LIABILITIES AND FUND BALANCE				1,419.80



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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				



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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)	44,063.21	14,872.58		
02	Taxes Receivable - Real and Personal (120-149)	18.44			
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	44,081.65	14,872.58		
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)	18.44			
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	44,063.21	14,872.58		
52	TOTAL FUND BALANCE/EQUITY	44,063.21	14,872.58		
53	TOTAL LIABILITIES AND FUND BALANCE	44,081.65	14,872.58		



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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)	22.79	101,335.11		
02	Taxes Receivable - Real and Personal (120-149)		2,919.38		
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	22.79	104,254.49		
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)		2,919.38		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	22.79	101,335.11		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	22.79	101,335.11		
53	TOTAL LIABILITIES AND FUND BALANCE	22.79	104,254.49		



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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				



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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				



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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)	11,436.72		18,519.32	
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	11,436.72		18,519.32	
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	11,436.72		18,519.32	
52	TOTAL FUND BALANCE/EQUITY	11,436.72		18,519.32	
53	TOTAL LIABILITIES AND FUND BALANCE	11,436.72		18,519.32	



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Balance Sheet

		Payroll Clearing Fund	Claims Clearing 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)	9,582.00	46,966.31		
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	9,582.00	46,966.31		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	2,136.36	46,966.31		
25	Other Current Liabilities (621-679)	7,445.64			
35	TOTAL LIABILITIES	9,582.00	46,966.31		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,582.00	46,966.31		



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - 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				



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Balance Sheet

		Custodial Fund - 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				



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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		2020 Value	2021 Value
1111	District Levy - Real Property		270,882.12	266,738.78
1112	District Levy - Personal Property		806.30	1,496.56
1114	District Levy - Personal Property/Mobile Homes		1,140.33	863.76
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		8,191.15	5,542.91
1190	Penalties and Interest on Taxes		889.66	659.09
1510	Interest Earnings		2,428.49	327.06
3110	Direct State Aid		257,289.53	247,788.42
3111	Quality Educator		22,270.00	21,344.00
3112	At Risk Student		4,392.54	4,297.40
3113	Indian Education For All		1,559.16	1,475.76
3114	American Indian Achievement Gap		648.00	660.00
3115	State Special Education Allowable Cost Payment to Districts		18,204.04	14,139.01
3116	Data For Achievement		1,493.13	1,413.06
6100	Material Prior Period Revenue Adjustments		209.76	3.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			590,404.21	566,749.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2020 Value	2021 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	257,770.92	155,305.25
			2XX	Personal Services - Employee Benefits	23,536.63	21,892.77
			3XX	Purchased Professional and Technical Services	26,904.58	27,483.89
			4XX	Purchased Property Services	0.00	2,880.63
			5XX	Other Purchased Services	689.95	810.95
			6XX	Supplies and Materials	19,152.72	42,245.78
			810	Dues and Fees	75.00	75.00
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	0.00	46,176.21
			2XX	Personal Services - Employee Benefits	0.00	4,376.78
			3XX	Purchased Professional and Technical Services	14,681.25	9,740.00
			5XX	Other Purchased Services	350.80	1,186.25
			6XX	Supplies and Materials	0.00	2,416.69
			810	Dues and Fees	1,594.00	1,225.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	7,983.05	7,040.11
			2XX	Personal Services - Employee Benefits	924.61	4,651.84
			3XX	Purchased Professional and Technical Services	3,606.81	3,145.38



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value	
			4XX Purchased Property Services	0.00	72.90	
			5XX Other Purchased Services	9,184.71	13,069.91	
			6XX Supplies and Materials	12,954.12	7,618.41	
			810 Dues and Fees	1,181.10	1,689.90	
		25XX Support Services - Business				
			1XX Personal Services - Salaries	30,752.40	37,483.32	
			2XX Personal Services - Employee Benefits	4,431.01	5,129.04	
			3XX Purchased Professional and Technical Services	8,153.00	0.00	
			5XX Other Purchased Services	4,807.15	5,352.65	
			6XX Supplies and Materials	3,273.73	1,880.88	
			810 Dues and Fees	75.00	75.00	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	0.00	14.50	
			2XX Personal Services - Employee Benefits	0.00	0.09	
			3XX Purchased Professional and Technical Services	7,006.86	10,720.49	
			4XX Purchased Property Services	64,062.95	65,645.41	
			5XX Other Purchased Services	8,738.25	11,651.70	
			6XX Supplies and Materials	5,035.82	4,359.00	
			810 Dues and Fees	0.00	232.00	
		280 Special Education - Local and State				
		1XXX Instruction				
			1XX Personal Services - Salaries	42,348.39	44,888.73	
			2XX Personal Services - Employee Benefits	4,690.87	1,840.61	
			6XX Supplies and Materials	123.59	99.10	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	908.11	
		710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,071.57	496.13	
			2XX Personal Services - Employee Benefits	95.26	103.80	
		910 Food Services				
		31XX Food Services				
			1XX Personal Services - Salaries	30,444.70	27,993.01	
			2XX Personal Services - Employee Benefits	1,926.32	1,419.85	
			5XX Other Purchased Services	70.00	0.00	
			6XX Supplies and Materials	0.00	10.29	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				597,697.12	573,407.36	



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						73,383.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						566,749.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						573,407.36 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	59,015.40	Less Last Year	14,076.48	(4b)		44,938.92
						44,938.92 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						111,664.50 (5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	2020 Value	2021 Value
1111	District Levy - Real Property	37,743.83	27,017.61
1112	District Levy - Personal Property	106.97	151.64
1114	District Levy - Personal Property/Mobile Homes	139.89	96.14
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	815.58	763.75
1190	Penalties and Interest on Taxes	93.17	84.77
1510	Interest Earnings	96.21	13.08
2220	County On-Schedule Transportation Reimbursement	12,150.00	10,206.00
3210	State - On-Schedule Transportation Reimbursement	12,150.00	10,206.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,295.65	48,538.99

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

PRC	Program	Function	Object	2020 Value	2021 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	0.00	22,961.54
			2XX Personal Services - Employee Benefits	0.00	92.62
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	491.48	4,872.67
			2XX Personal Services - Employee Benefits	65.43	170.15
25XX Support Services - Business					
			1XX Personal Services - Salaries	13,179.60	8,016.68
			2XX Personal Services - Employee Benefits	1,899.05	1,152.34
27XX Student Transportation Services					
			1XX Personal Services - Salaries	8,530.88	12,100.50
			2XX Personal Services - Employee Benefits	745.47	1,571.10
			3XX Purchased Professional and Technical Services	143.92	70.00
			4XX Purchased Property Services	10,574.59	5,967.08
			5XX Other Purchased Services	3,519.96	2,635.61
			6XX Supplies and Materials	7,464.05	5,826.59
			810 Dues and Fees	200.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				46,814.43	65,636.88



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						25,575.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,538.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,636.88 (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	2,137.30	Less Last Year	0.00	(4b)		2,137.30
						2,137.30 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,615.24 (5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	2020 Value	2021 Value
1111	District Levy - Real Property	37,279.40	37,060.43
1112	District Levy - Personal Property	96.53	207.92
1114	District Levy - Personal Property/Mobile Homes	105.61	119.61
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	316.45	753.57
1190	Penalties and Interest on Taxes	75.08	90.47
1510	Interest Earnings	3,883.71	528.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,756.78	38,760.02

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

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	0.00	33,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	33,000.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	294,061.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,760.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	299,821.37	(5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	2020 Value	2021 Value
1611	National School Lunch Program	6,547.45	5,329.92
3220	State - School Nutrition Match	28.94	0.00
4550	Federal School Nutrition Reimbursement	9,371.62	3,395.56
4552	School Nutrition Fresh Fruit And Vegetable Program	2,667.86	1,711.26
4555	School Nutrition Summer Food Service Program	2,875.02	20,273.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,490.89	30,710.72

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

PRC	Program	Function	Object	2020 Value	2021 Value
460 School Nutrition Fresh Fruit & Vegetable Program					
31XX Food Services					
			6XX Supplies and Materials	1,469.64	1,560.37
910 Food Services					
31XX Food Services					
			1XX Personal Services - Salaries	4,468.47	13,419.35
			2XX Personal Services - Employee Benefits	594.94	660.86
			3XX Purchased Professional and Technical Services	58.93	0.00
			4XX Purchased Property Services	0.00	346.25
			5XX Other Purchased Services	0.00	33.60
			6XX Supplies and Materials	15,058.63	14,620.82
			810 Dues and Fees	309.86	280.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,960.47	30,921.36

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	1,227.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,710.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,921.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,016.60	(5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	2020 Value	2021 Value
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.01	0.00
	1190 Penalties and Interest on Taxes	0.02	0.00
	1510 Interest Earnings	6.40	0.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6.43	0.88

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

PRC	Program	Function	Object	2020 Value	2021 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					426.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.88	(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)					427.00	(5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	2020 Value	2021 Value
	1510 Interest Earnings	143.89	1,375.54
	2240 County Retirement Distribution	65,842.93	63,410.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>65,986.82</u>	<u>64,785.81</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	41,822.58	28,848.08
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	0.00	11,211.31
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,474.77	2,338.91
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	6,835.02	7,439.41
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	0.00	2.52
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	729.11	1,151.90
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,738.07	6,163.45
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	90.00	42.62
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,788.96	6,536.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>63,478.51</u>	<u>63,734.30</u>



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						21,883.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						64,785.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,734.30 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,934.72 (5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	2021 Value
050	MISC.MISC	
1900	Other Revenue from Local Sources	1,846.41
1920	Contributions/Donations from Private Sources	9,207.57
051	P-Card	
1900	Other Revenue from Local Sources	461.12
112	Healthy School Food Mini Grant	
1920	Contributions/Donations from Private Sources	6,220.00
171	Title IV, Part B, 21st Century Community Learning Centers	
4340	Title IV, Part B, 21st Century Community Learning Centers	24,255.38
321	Title I - Schoolwide	
4940	Title I, ESEA, Schoolwide Program	60,399.00
423	State MCLSDP (Literacy) Grant	
4230	Title II, Part E, Comprehensive Literacy Development (Striving Readers)	178,934.09
500	REAP	
4120	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	1,175.00
691	Expanding the Arts	
1920	Contributions/Donations from Private Sources	1,000.00
757	Medicaid	
3357	Medicaid - Montana Administrative Claiming Reimbursement	4,078.68
765	CARES - State School Emergency Relief Fund	
7650	CARES - State School Emergency Relief Fund	20,322.56
770	CRF Funds	
7700	CARES - Governor's Coronavirus Relief Fund Per-ANB	32,868.00
775	ESSER II Funds	
7750	CRRSA - State School Emergency Relief Fund	71,178.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		411,946.49

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

PRC	Program	Function	Object	2020 Value	2021 Value
112	Healthy School Food Mini Grant				
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries		1,734.00
			2XX Personal Services - Employee Benefits		230.40
			6XX Supplies and Materials		4,248.40
			112 Subtotal		6,212.80



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

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

PRC	Program	Function	Object	2020 Value	2021 Value
171	Title IV, Part B, 21st Century Community Learning Centers				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
		1XX	Personal Services - Salaries		16,713.75
		2XX	Personal Services - Employee Benefits		3,366.54
		5XX	Other Purchased Services		1,257.97
		6XX	Supplies and Materials		2,916.15
			171 Subtotal		24,254.41
180	United Way Afterschool Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		140.00
		2XX	Personal Services - Employee Benefits		25.68
			180 Subtotal		165.68
320	ESEA Consolidated 2019-20				
	494 Title I, ESEA, Schoolwide Program				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits		503.74
			320 Subtotal		503.74
321	Title I - Schoolwide				
	494 Title I, ESEA, Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		38,378.11
		2XX	Personal Services - Employee Benefits		6,285.36
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries		14,053.85
		2XX	Personal Services - Employee Benefits		1,682.15
			321 Subtotal		60,399.47
423	State MCLSDP (Literacy) Grant				
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
	1XXX Instruction				
		1XX	Personal Services - Salaries		54,100.82
		2XX	Personal Services - Employee Benefits		16,832.59
		3XX	Purchased Professional and Technical Services		40,043.40
		5XX	Other Purchased Services		5,868.99
		6XX	Supplies and Materials		63,441.84
	24XX Support Services - School Administration				
		3XX	Purchased Professional and Technical Services		37,500.00
		5XX	Other Purchased Services		2,826.69
		6XX	Supplies and Materials		186.29
			423 Subtotal		220,800.62



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

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

PRC	Program	Function	Object	2020 Value	2021 Value
500	REAP				
	412	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)			
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services		1,175.00
			500 Subtotal		<u>1,175.00</u>
605	Adopt a Student				
	1XX	Regular Education Programs - Elementary/Secondary			
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		195.00
			605 Subtotal		<u>195.00</u>
691	Expanding the Arts				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,000.00
			691 Subtotal		<u>1,000.00</u>
700	E-Rate Reimbursement				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		997.42
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services		1,524.38
			700 Subtotal		<u>2,521.80</u>
757	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,396.26
			757 Subtotal		<u>1,396.26</u>
765	CARES - State School Emergency Relief Fund				
	765	CARES - State School Emergency Relief Fund			
		1XXX	Instruction		
			5XX Other Purchased Services		3.75
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services		20,318.81
			765 Subtotal		<u>20,322.56</u>
770	CRF Funds				
	770	CARES - Governor's Coronavirus Relief Fund Per-ANB			
		1XXX	Instruction		
			6XX Supplies and Materials		719.44
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		22,422.85



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

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

PRC	Program	Function	Object	2020 Value	2021 Value	
		26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services		5,421.07	
			6XX Supplies and Materials		4,304.64	
			770 Subtotal		<u>32,868.00</u>	
775	ESSER II Funds					
	775 CRRSA - State School Emergency Relief Fund - Basic					
		1XXX Instruction				
			1XX Personal Services - Salaries		60,000.00	
			2XX Personal Services - Employee Benefits		10,728.88	
			3XX Purchased Professional and Technical Services		350.00	
			6XX Supplies and Materials		51.84	
		24XX Support Services - School Administration				
			6XX Supplies and Materials		47.96	
			775 Subtotal		<u>71,178.68</u>	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>442,994.02</u>	

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					114,247.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					411,946.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					442,994.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	58,915.33	Less Last Year	19,048.80	(4b)	39,866.53	
					39,866.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					123,066.16	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
050 MISC.MISC	11,053.98	0.00	11,053.98
051 P-Card	461.12	0.00	461.12
112 Healthy School Food Mini Grant	6,220.00	6,212.80	7.20
171 Title IV, Part B, 21st Century Community Learning Centers	24,255.38	24,254.41	0.97
180 United Way Afterschool Program	0.00	165.68	-165.68
320 ESEA Consolidated 2019-20	0.00	503.74	-503.74
321 Title I - Schoolwide	60,399.00	60,399.47	-0.47
423 State MCLSDP (Literacy) Grant	178,934.09	220,800.62	-41,866.53
500 REAP	1,175.00	1,175.00	0.00
605 Adopt a Student	0.00	195.00	-195.00



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
691 Expanding the Arts	1,000.00	1,000.00	0.00
700 E-Rate Reimbursement	0.00	2,521.80	-2,521.80
757 Medicaid	4,078.68	1,396.26	2,682.42
765 CARES - State School Emergency Relief Fund	20,322.56	20,322.56	0.00
770 CRF Funds	32,868.00	32,868.00	0.00
775 ESSER II Funds	71,178.68	71,178.68	0.00
Total	411,946.49	442,994.02	-31,047.53



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	2020 Value	2021 Value
	1510 Interest Earnings	20.85	2.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20.85</u>	<u>2.83</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					1,416.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,419.80 (5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	2020 Value	2021 Value
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	3.45	0.94
	1190 Penalties and Interest on Taxes	0.00	0.46
	1510 Interest Earnings	669.89	89.38
	3281 State - Technology Aid	543.19	503.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,216.53	594.62

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

PRC	Program	Function	Object	2020 Value	2021 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					43,468.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					594.62	(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)					44,063.21	(5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	2020 Value	2021 Value
	1510 Interest Earnings	304.74	31.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>304.74</u>	<u>31.01</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u></u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					14,841.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,872.58	(5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	0.34	0.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.34</u>	<u>0.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2020 Value	2021 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					22.76 (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)					22.79 (5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	2020 Value	2021 Value
	1111 District Levy - Real Property	18,082.81	0.00
	1112 District Levy - Personal Property	54.19	0.00
	1114 District Levy - Personal Property/Mobile Homes	77.31	0.00
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	545.55	0.00
	1190 Penalties and Interest on Taxes	49.30	0.00
	1510 Interest Earnings	881.81	0.00
	3283 State - School Major Maintenance Aid (SMMA)	3,058.34	2,974.15
613	District Permissive Levy		
	1111 District Levy - Real Property	0.00	18,107.76
	1112 District Levy - Personal Property	0.00	101.61
	1114 District Levy - Personal Property/Mobile Homes	0.00	58.45
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	366.54
614	District Transition Subfund		
	1190 Penalties and Interest on Taxes	0.00	43.68
	1510 Interest Earnings	0.00	119.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,749.31</u>	<u>21,772.11</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2020 Value	2021 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	3,822.29	0.00	
			6XX Supplies and Materials	849.00	0.00	
613	District Permissive Levy					
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	25,681.19	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,671.29</u>	<u>25,681.19</u>	



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						105,244.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,772.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,681.19 (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)						101,335.11 (5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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		2020 Value	2021 Value
	1510 Interest Earnings		106.49	44.29
614	District Transition Subfund			
	1510 Interest Earnings		0.00	11.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>106.49</u>	<u>55.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2020 Value	2021 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	

Schedule Of Changes Worksheet						Fund Code 81	
Beginning Fund Balance						11,381.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,436.72	(5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	2020 Value	2021 Value
	1510 Interest Earnings	5.77	5.60
	1XXX Revenues from Student Activities	8,575.35	557.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,581.12</u>	<u>563.10</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	4,263.00	2,243.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,263.00</u>	<u>2,243.40</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance					20,199.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					563.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,243.40	(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)					18,519.32	(5)



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Detail Expenditure

Fund	Account	Description	2020 Value	2021 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	34,271.39	40,514.22
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	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	187,873.31	210,847.60
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,618.26	46,001.97
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	28,542.03	28,545.26
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 355	Technology Contracted Services	0.00	975.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	110.54
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
XX	XXX XXXX 682	Technology Supplies	5,720.45	10,759.56
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,255.52
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,255.52

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,751.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,887.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,736.55
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 FY2023 Maximum Budget: 100%



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

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	44,888.73	0.00	0.00	0.00	0.00
280	1XXX	2XX	1,840.61	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	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	99.10	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	908.11	0.00	0.00	0.00	0.00
Totals			47,736.55	0.00	0.00	0.00	0.00

47,736.55

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 FY21 in TEAMS.



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	1,362,768.00	-1,715.00	0.00	0.00	1,361,053.00
Machinery and Equipment	377,572.00	-221,623.00	21,700.00	0.00	177,649.00
Totals at Historical Cost	1,740,340.00	-223,338.00	21,700.00	0.00	1,538,702.00
Depreciation					
Building Accum	765,758.00	-172.00	32,322.00	0.00	797,908.00
Machinery and Equipment Accum	351,622.00	-195,673.00	3,100.00	0.00	159,049.00
Total Accumulated Depreciation	1,117,380.00	-195,845.00	35,422.00	0.00	956,957.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	622,960.00	-27,493.00	-13,722.00	0.00	581,745.00

* 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.

*** Has comments.



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2020	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2021) [a+b-c-d]	(f) Current Portion Due FY2022	(g) Long-Term Portion Due FY2023
Governmental Activities *							
Compensated Absences	26,013.48		0.00	9,962.03	16,051.45	0.00	16,051.45
Total Governmental Activity							
Non-bond Long-Term Liabilities	26,013.48		0.00	9,962.03	16,051.45	0.00	16,051.45

* 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.



Submitted Trustees' Financial Summary

FY2020-21

Submit ID: 1215-12023812

Submitted

34 Park County

1215 Arrowhead Elem

Net Pension Liability FY2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	89,356.00	35,917.00	0.00	125,273.00
Net Pension - TRS	431,406.00	95,684.00	0.00	527,090.00