



Trustees' Financial Summary

FY2021-22

Submit ID: 1215-36664953

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
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(Signature)

(Date)

Chair, Board of Trustees:	Dustin Burns
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(Signature)

(Date)

County Superintendent	Mollie Waldum
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(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY22 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.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
050	MISC.MISC	LOCAL		
051	P-Card	LOCAL		
054	Private Donation - School Wide	LOCAL		
056	Private Donations	LOCAL		
111	Events	LOCAL		
171	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL		84.287
180	United Way Afterschool Program	LOCAL		
322	Title I - Schoolwide	FEDERAL	03412153220	Federal
366	CApital Investments	LOCAL		
423	State MCLSDP (Literacy) Grant	STATE		
500	REAP	FEDERAL	S358A142941	
605	Adopt a Student	LOCAL		
613	District Permissive Subfund	LOCAL		
614	District Transition Subfund	LOCAL		
690	Donations-Music Program	LOCAL		
700	E-Rate Reimbursement	STATE		
757	Medicaid	STATE	MACOGO	State
775	ESSER II Funds	FEDERAL	0341215922021	84.425D
777	ESSER II Special Needs	FEDERAL	0341215922021	84.425D
785	ESSER III	FEDERAL	0341215932021	84.425U
787	ESSER III Lost Time	FEDERAL	0341215932021	84.425U



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		General Fund	Transportation Fund	Bus Depreciation Reserve 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)	88,732.04	10,575.55	214,354.00	1,250.32
02	Taxes Receivable - Real and Personal (120-149)	10,708.83	1,216.61	786.77	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				4,889.45
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	99,440.87	11,792.16	215,140.77	6,139.77
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)	10,708.83	1,216.61	786.77	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	13,844.11			
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	74,887.93	10,575.55	214,354.00	6,139.77
52	TOTAL FUND BALANCE/EQUITY	88,732.04	10,575.55	214,354.00	6,139.77
53	TOTAL LIABILITIES AND FUND BALANCE	99,440.87	11,792.16	215,140.77	6,139.77



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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)	428.10	27,178.14	(2,504.85)	
02	Taxes Receivable - Real and Personal (120-149)	3.01			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			91,631.37	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	431.11	27,178.14	89,126.52	
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)	3.01			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	428.10	27,178.14	89,126.52	
52	TOTAL FUND BALANCE/EQUITY	428.10	27,178.14	89,126.52	
53	TOTAL LIABILITIES AND FUND BALANCE	431.11	27,178.14	89,126.52	



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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)				1,423.43
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				1,423.43
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				1,423.43
52	TOTAL FUND BALANCE/EQUITY				1,423.43
53	TOTAL LIABILITIES AND FUND BALANCE				1,423.43



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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				



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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)	44,545.34	14,912.35		
02	Taxes Receivable - Real and Personal (120-149)	6.32			
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	44,551.66	14,912.35		
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)	6.32			
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	44,545.34	14,912.35		
52	TOTAL FUND BALANCE/EQUITY	44,545.34	14,912.35		
53	TOTAL LIABILITIES AND FUND BALANCE	44,551.66	14,912.35		



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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)	22.83	122,118.29		
02	Taxes Receivable - Real and Personal (120-149)		1,287.41		
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	22.83	123,405.70		
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)		1,287.41		
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	22.83	122,118.29		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	22.83	122,118.29		
53	TOTAL LIABILITIES AND FUND BALANCE	22.83	123,405.70		



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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				



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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				



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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)	11,482.54		16,069.43	
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	11,482.54		16,069.43	
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	11,482.54		16,069.43	
52	TOTAL FUND BALANCE/EQUITY	11,482.54		16,069.43	
53	TOTAL LIABILITIES AND FUND BALANCE	11,482.54		16,069.43	



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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)	6,174.00	116,290.18		
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	6,174.00	116,290.18		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	1,942.10	116,290.18		
25	Other Current Liabilities (621-679)	4,231.90			
35	TOTAL LIABILITIES	6,174.00	116,290.18		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	6,174.00	116,290.18		



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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				



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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				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2021 Value	2022 Value
1111	District Levy - Real Property		266,738.78	270,819.40
1112	District Levy - Personal Property		1,496.56	520.01
1114	District Levy - Personal Property/Mobile Homes		863.76	596.17
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		5,542.91	6,839.60
1190	Penalties and Interest on Taxes		659.09	1,288.72
1510	Interest Earnings		327.06	696.64
3110	Direct State Aid		247,788.42	242,265.95
3111	Quality Educator		21,344.00	23,119.55
3112	At Risk Student		4,297.40	4,000.25
3113	Indian Education For All		1,475.76	1,430.10
3114	American Indian Achievement Gap		660.00	892.00
3115	State Special Education Allowable Cost Payment to Districts		14,139.01	11,802.37
3116	Data For Achievement		1,413.06	1,368.99
6100	Material Prior Period Revenue Adjustments		3.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			566,749.57	565,639.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	155,305.25	174,751.19
			2XX Personal Services - Employee Benefits	21,892.77	25,725.59
			3XX Purchased Professional and Technical Services	27,483.89	16,251.45
			4XX Purchased Property Services	2,880.63	919.80
			5XX Other Purchased Services	810.95	334.44
			6XX Supplies and Materials	42,245.78	23,136.64
			810 Dues and Fees	75.00	75.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	46,176.21	279.50
			2XX Personal Services - Employee Benefits	4,376.78	1.29
			3XX Purchased Professional and Technical Services	9,740.00	14,558.50
			5XX Other Purchased Services	1,186.25	2,117.03
			6XX Supplies and Materials	2,416.69	2,364.22
			810 Dues and Fees	1,225.00	1,175.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	7,040.11	4,680.02
			2XX Personal Services - Employee Benefits	4,651.84	1,184.55
			3XX Purchased Professional and Technical Services	3,145.38	2,250.12



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
			4XX Purchased Property Services	72.90	0.00	
			5XX Other Purchased Services	13,069.91	12,601.05	
			6XX Supplies and Materials	7,618.41	7,441.09	
			810 Dues and Fees	1,689.90	125.00	
		25XX Support Services - Business				
			1XX Personal Services - Salaries	37,483.32	36,380.66	
			2XX Personal Services - Employee Benefits	5,129.04	4,447.74	
			3XX Purchased Professional and Technical Services	0.00	16,070.00	
			5XX Other Purchased Services	5,352.65	3,332.18	
			6XX Supplies and Materials	1,880.88	4,010.97	
			810 Dues and Fees	75.00	0.00	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	14.50	0.00	
			2XX Personal Services - Employee Benefits	0.09	0.00	
			3XX Purchased Professional and Technical Services	10,720.49	7,978.15	
			4XX Purchased Property Services	65,645.41	92,474.62	
			5XX Other Purchased Services	11,651.70	12,520.89	
			6XX Supplies and Materials	4,359.00	4,791.68	
			810 Dues and Fees	232.00	62.00	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	44,888.73	39,255.98	
			2XX Personal Services - Employee Benefits	1,840.61	4,729.41	
			6XX Supplies and Materials	99.10	209.96	
		21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	0.00	3,144.49	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	908.11	0.00	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	496.13	759.38	
			2XX Personal Services - Employee Benefits	103.80	70.67	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	27,993.01	21,951.94	
			2XX Personal Services - Employee Benefits	1,419.85	1,238.72	
			6XX Supplies and Materials	10.29	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>573,407.36</u>	<u>543,400.92</u>	



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						111,664.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						565,639.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						543,400.92 (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	13,844.11	Less Last Year	59,015.40	(4b)		-45,171.29 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						88,732.04 (5)



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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	2021 Value	2022 Value
1111	District Levy - Real Property	27,017.61	36,465.16
1112	District Levy - Personal Property	151.64	69.22
1114	District Levy - Personal Property/Mobile Homes	96.14	80.46
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	763.75	694.64
1190	Penalties and Interest on Taxes	84.77	151.82
1510	Interest Earnings	13.08	12.68
2220	County On-Schedule Transportation Reimbursement	10,206.00	11,745.00
3210	State - On-Schedule Transportation Reimbursement	10,206.00	11,745.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,538.99	60,963.98

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	22,961.54	0.00
			2XX Personal Services - Employee Benefits	92.62	0.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	4,872.67	5,366.69
			2XX Personal Services - Employee Benefits	170.15	249.68
25XX Support Services - Business					
			1XX Personal Services - Salaries	8,016.68	10,639.34
			2XX Personal Services - Employee Benefits	1,152.34	1,276.16
27XX Student Transportation Services					
			1XX Personal Services - Salaries	12,100.50	11,880.00
			2XX Personal Services - Employee Benefits	1,571.10	1,476.13
			3XX Purchased Professional and Technical Services	70.00	793.48
			4XX Purchased Property Services	5,967.08	15,961.65
			5XX Other Purchased Services	2,635.61	3,001.11
			6XX Supplies and Materials	5,826.59	8,022.13
			810 Dues and Fees	200.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				65,636.88	58,866.37



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						10,615.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						60,963.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						58,866.37 (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	2,137.30	(4b)		-2,137.30
						-2,137.30 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,575.55 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

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

PRC	Revenue	2021 Value	2022 Value
1111	District Levy - Real Property	37,060.43	15,320.66
1112	District Levy - Personal Property	207.92	31.37
1114	District Levy - Personal Property/Mobile Homes	119.61	33.02
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	753.57	943.40
1190	Penalties and Interest on Taxes	90.47	126.83
1510	Interest Earnings	528.02	677.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		38,760.02	17,132.63

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

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	33,000.00	102,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,000.00	102,600.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	299,821.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,132.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	102,600.00	(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)	214,354.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC	Revenue	2021 Value	2022 Value
1611	National School Lunch Program	5,329.92	884.35
4550	Federal School Nutrition Reimbursement	3,395.56	40,514.93
4552	School Nutrition Fresh Fruit And Vegetable Program	1,711.26	4,151.52
4555	School Nutrition Summer Food Service Program	20,273.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30,710.72	45,550.80

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

PRC	Program	Function	Object	2021 Value	2022 Value
460 School Nutrition Fresh Fruit & Vegetable Program					
31XX Food Services					
			6XX Supplies and Materials	1,560.37	2,069.72
910 Food Services					
31XX Food Services					
			1XX Personal Services - Salaries	13,419.35	17,976.55
			2XX Personal Services - Employee Benefits	660.86	1,593.51
			3XX Purchased Professional and Technical Services	0.00	398.47
			4XX Purchased Property Services	346.25	444.85
			5XX Other Purchased Services	33.60	0.00
			6XX Supplies and Materials	14,620.82	17,614.03
			810 Dues and Fees	280.11	330.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,921.36	40,427.63

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					1,016.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,550.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,427.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,139.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	0.88	1.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.88</u>	<u>1.10</u>

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

PRC	Program	Function	Object	2021 Value	2022 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					427.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1.10 (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)					428.10 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	1,375.54	22.38
	2240 County Retirement Distribution	63,410.27	54,570.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>64,785.81</u>	<u>54,592.74</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	28,848.08	27,601.46
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	11,211.31	21.38
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,338.91	1,320.98
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	7,439.41	7,472.58
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	2.52	0.00
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,151.90	1,032.24
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,163.45	6,560.16
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	42.62	64.19
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	6,536.10	6,276.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>63,734.30</u>	<u>50,349.32</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						22,934.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,592.74 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,349.32 (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)						27,178.14 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2022 Value
050 MISC.MISC	
1900 Other Revenue from Local Sources	4,558.08
051 P-Card	
1900 Other Revenue from Local Sources	597.62
054 Private Donation - School Wide	
1920 Contributions/Donations from Private Sources	8,000.00
056 Private Donations	
1920 Contributions/Donations from Private Sources	5,000.00
171 Title IV, Part B, 21st Century Community Learning Centers	
4340 Title IV, Part B, 21st Century Community Learning Centers	5,938.16
322 Title I - Schoolwide	
4940 Title I, ESEA, Schoolwide Program	53,248.00
366 Capital Investments	
6100 Material Prior Period Revenue Adjustments	1,118.80
423 State MCLSDP (Literacy) Grant	
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	309,509.00
500 REAP	
4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	8,050.00
690 Donations-Music Program	
1920 Contributions/Donations from Private Sources	300.00
757 Medicaid	
3357 Medicaid - Montana Administrative Claiming Reimbursement	1,802.68
775 ESSER II Funds	
7750 CRRSA - State School Emergency Relief Fund	34,161.32
785 ESSER III	
7850 ARP - State School Emergency Relief Fund	47,929.00
787 ESSER III Lost Time	
7850 ARP - State School Emergency Relief Fund	18,592.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	498,804.66

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

PRC Program Function Object	2021 Value	2022 Value
111 Events		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services		678.00
111 Subtotal		678.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2021 Value	2022 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		1,670.00
			2XX Personal Services - Employee Benefits		924.06
			5XX Other Purchased Services		430.33
			6XX Supplies and Materials		715.21
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		1,800.00
			2XX Personal Services - Employee Benefits		307.25
		31XX	Food Services		
			6XX Supplies and Materials		91.31
			171 Subtotal		5,938.16
322	Title I - Schoolwide				
	494 Title I, ESEA, Schoolwide Program				
		1XXX	Instruction		
			1XX Personal Services - Salaries		45,085.00
			2XX Personal Services - Employee Benefits		8,163.00
			322 Subtotal		53,248.00
423	State MCLSDP (Literacy) Grant				
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)				
		1XXX	Instruction		
			1XX Personal Services - Salaries		112,312.69
			2XX Personal Services - Employee Benefits		30,648.56
			3XX Purchased Professional and Technical Services		60,147.50
			5XX Other Purchased Services		7,622.61
			6XX Supplies and Materials		46,427.23
		24XX	Support Services - School Administration		
			3XX Purchased Professional and Technical Services		37,500.00
			5XX Other Purchased Services		573.87
			423 Subtotal		295,232.46
500	REAP				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		6,055.00
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,800.00
			6XX Supplies and Materials		3,646.79
			500 Subtotal		11,501.79



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2021 Value	2022 Value
690	Donations-Music Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,683.65
			690 Subtotal		<u>3,683.65</u>
700	E-Rate Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services		1,138.20
			700 Subtotal		<u>1,138.20</u>
757	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		1,727.10
			757 Subtotal		<u>1,727.10</u>
775	ESSER II Funds				
	775 CRRSA - State School Emergency Relief Fund - Basic				
	1XXX Instruction				
			1XX Personal Services - Salaries		25,750.00
			2XX Personal Services - Employee Benefits		4,715.55
			6XX Supplies and Materials		2,874.65
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		820.00
			775 Subtotal		<u>34,160.20</u>
785	ESSER III				
	785 ARP - State School Emergency Relief Fund - Basic				
	1XXX Instruction				
			1XX Personal Services - Salaries		10,200.00
			2XX Personal Services - Employee Benefits		2,638.62
			6XX Supplies and Materials		4,140.00
	26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services		13,394.00
			4XX Purchased Property Services		9,680.98
			6XX Supplies and Materials		7,875.26
			785 Subtotal		<u>47,928.86</u>
787	ESSER III Lost Time				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
	1XXX Instruction				
			1XX Personal Services - Salaries		15,734.33
			2XX Personal Services - Employee Benefits		2,858.22
			787 Subtotal		<u>18,592.55</u>



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 473,828.97

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					123,066.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					498,804.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					473,828.97	(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	58,915.33	(4b)	-58,915.33	
					-58,915.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					89,126.52	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
050 MISC.MISC	4,558.08	0.00	4,558.08
051 P-Card	597.62	0.00	597.62
054 Private Donation - School Wide	8,000.00	0.00	8,000.00
056 Private Donations	5,000.00	0.00	5,000.00
111 Events	0.00	678.00	-678.00
171 Title IV, Part B, 21st Century Community Learning Centers	5,938.16	5,938.16	0.00
322 Title I - Schoolwide	53,248.00	53,248.00	0.00
366 CApital Investments	1,118.80	0.00	1,118.80
423 State MCLSDP (Literacy) Grant	309,509.00	295,232.46	14,276.54
500 REAP	8,050.00	11,501.79	-3,451.79
690 Donations-Music Program	300.00	3,683.65	-3,383.65
700 E-Rate Reimbursement	0.00	1,138.20	-1,138.20
757 Medicaid	1,802.68	1,727.10	75.58
775 ESSER II Funds	34,161.32	34,160.20	1.12
785 ESSER III	47,929.00	47,928.86	0.14
787 ESSER III Lost Time	18,592.00	18,592.55	-0.55
Total	498,804.66	473,828.97	24,975.69



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	2.83	3.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.83</u>	<u>3.63</u>

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

PRC	Program	Function	Object	2021 Value	2022 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 21

Beginning Fund Balance					1,419.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,423.43 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2021 Value	2022 Value
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.94	1.23
1190	Penalties and Interest on Taxes	0.46	0.00
1510	Interest Earnings	89.38	114.66
3281	State - Technology Aid	503.84	366.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		594.62	482.13

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

PRC	Program	Function	Object	2021 Value	2022 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					44,063.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					482.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,545.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	31.01	39.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31.01</u>	<u>39.77</u>

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

PRC	Program	Function	Object	2021 Value	2022 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					14,872.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39.77	(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)					14,912.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	0.03	0.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.03</u>	<u>0.04</u>

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

PRC	Program	Function	Object	2021 Value	2022 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 60

Beginning Fund Balance					22.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.04 (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)					22.83 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2021 Value	2022 Value
	3283 State - School Major Maintenance Aid (SMMA)		2,974.15	3,075.08
613	District Permissive Subfund			
	1111 District Levy - Real Property		18,107.76	18,073.90
	1112 District Levy - Personal Property		101.61	34.71
	1114 District Levy - Personal Property/Mobile Homes		58.45	39.71
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		366.54	462.45
614	District Transition Subfund			
	1190 Penalties and Interest on Taxes		43.68	86.37
	1510 Interest Earnings		119.92	153.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>21,772.11</u>	<u>21,926.01</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2021 Value	2022 Value
613	District Permissive Subfund				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX	Purchased Professional and Technical Services	25,681.19	0.00
		4XX	Purchased Property Services	<u>0.00</u>	<u>1,142.83</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>25,681.19</u>	<u>1,142.83</u>

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						101,335.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,926.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,142.83	(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)						122,118.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81	
PRC	Revenue		2021 Value	2022 Value
	1510 Interest Earnings		44.29	45.82
614	District Transition Subfund			
	1510 Interest Earnings		11.37	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>55.66</u>	<u>45.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2021 Value	2022 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 81	
Beginning Fund Balance						11,436.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45.82	(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)						11,482.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	5.60	0.00
	1900 Other Revenue from Local Sources	0.00	5,193.51
	1XXX Revenues from Student Activities	557.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		563.10	5,193.51

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

PRC	Program	Function	Object	2021 Value	2022 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	2,243.40	7,643.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,243.40	7,643.40

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	18,519.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,193.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,643.40	(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)	16,069.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

86 - Payroll Clearing Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 86

PRC	Program	Function	Object	2021 Value	2022 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 86

Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00 (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)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

87 - Claims Clearing Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 87

PRC	Program	Function	Object	2021 Value	2022 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 87

Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00 (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)					0.00 (5)



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Detail Expenditure

Fund	Account	Description	2021 Value	2022 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	40,514.22	25,562.22
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	210,847.60	243,636.56
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	46,001.97	23,640.35
XX	XXX 26XX 41X	Energy Utility Services	28,545.26	36,523.62
XX	XXX XXXX 682	Technology Supplies	10,759.56	28,843.69
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	110.54	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	975.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,699.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,699.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,233.30
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,967.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,339.84
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 FY2024 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	39,255.98	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,729.41	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	209.96	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	3,144.49	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			47,339.84	0.00	0.00	0.00	0.00

47,339.84

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 FY22 in TEAMS.



Trustees' Financial Summary

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	1,361,053.00	0.00	19,000.00	0.00	1,380,053.00
Machinery and Equipment	177,649.00	0.00	135,600.00	0.00	313,249.00
Totals at Historical Cost	1,538,702.00	0.00	154,600.00	0.00	1,693,302.00
Depreciation					
Building Accum	797,908.00	34,222.00	0.00	0.00	832,130.00
Machinery and Equipment Accum	159,049.00	22,471.00	0.00	0.00	181,520.00
Total Accumulated Depreciation	956,957.00	56,693.00	0.00	0.00	1,013,650.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	581,745.00	-56,693.00	154,600.00	0.00	679,652.00

* 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.

Depreciation by Function for FY2022	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	5,981.00	0.00	0.00
Transportation (27XX)	22,471.00	0.00	0.00
Unallocated	27,291.00	0.00	0.00
Total Depreciation for FY2022	55,743.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2021	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2022) [a+b-c-d]	(f) Current Portion Due FY2023	(g) Long-Term Portion Due FY2024
Governmental Activities *							
Compensated Absences	16,051.45	857.10	0.00	0.00	16,908.55	0.00	16,908.55
Total Governmental Activity							
Non-bond Long-Term Liabilities	16,051.45	857.10	0.00	0.00	16,908.55	0.00	16,908.55

* 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.



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Net Pension Liability FY2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	125,273.00	0.00	25,496.00	99,777.00
Net Pension - TRS	527,090.00	0.00	17,719.00	509,371.00