



# Trustees' Financial Summary

## FY2022-23

Submit ID: 1215-99734682

### 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

<b>Business Manager/Clerk:</b>	Cinda Self	<b>Phone #:</b>	(406) 924-6865
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

<b>Chair, Board of Trustees:</b>	Dustin Burns
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

<b>County Superintendent</b>	Lisa Rosberg
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

### Software

Accounting Package:                      Black Mountain

For FY23 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		
171	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL		84.287
322	Title I - Schoolwide	FEDERAL	03412153220	
323	Title I - Schoolwide	FEDERAL	03412153220	Federal
378	State-BASE Limit Increase Payment	STATE		
423	State MCLSDP (Literacy) Grant	STATE		
455	USDA NSLP Supply Chain Assistance Funds FFY 2022	FEDERAL	223MT901N8903	10.555
500	REAP	FEDERAL	S358A142941	
613	District Permissive Subfund	LOCAL		
614	District Transition Subfund	LOCAL		
700	E-Rate Reimbursement	STATE		
757	Medicaid	STATE	MACOGO	State
775	ESSER II Funds	FEDERAL	0341215922021	84.425D
785	ESSER III	FEDERAL	0341215932021	84.425U
787	ESSER III Lost Time	FEDERAL	0341215932021	84.425U



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	121,086.06	18,730.52	249,975.89	4,312.26
02	Taxes Receivable - Real and Personal (120-149)	10,974.93	1,599.00	1,135.98	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	132,060.99	20,329.52	251,111.87	4,312.26
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	5,133.12	150.00		2,782.51
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	5,133.12	150.00		2,782.51
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	10,974.93	1,599.00	1,135.98	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,350.00			
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	114,602.94	18,580.52	249,975.89	1,529.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>	115,952.94	18,580.52	249,975.89	1,529.75
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	132,060.99	20,329.52	251,111.87	4,312.26



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	442.92	33,621.76	48,142.97	
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)			3,908.37	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	442.92	33,621.76	52,051.34	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			44.08	
48	Fund Balance for Budget	442.92	33,621.76	52,007.26	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	442.92	33,621.76	52,051.34	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	442.92	33,621.76	52,051.34	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,471.57
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				1,471.57
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				1,471.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>				1,471.57
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				1,471.57



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	46,528.48	15,451.92		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	46,528.48	15,451.92		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	46,528.48	15,451.92		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	46,528.48	15,451.92		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	46,528.48	15,451.92		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23.61	142,553.89		
02	Taxes Receivable - Real and Personal (120-149)		790.23		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	23.61	143,344.12		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		790.23		
<b>FUND BALANCE/EQUITY</b>					
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	23.61	142,553.89		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	23.61	142,553.89		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	23.61	143,344.12		





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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,528.54		15,681.64	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,528.54		15,681.64	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	11,528.54		15,681.64	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,528.54		15,681.64	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,528.54		15,681.64	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,144.29	90,216.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,144.29	90,216.01		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	4,602.56	90,216.01		
25	Other Current Liabilities (621-679)	5,541.73			
35	<b>TOTAL LIABILITIES</b>	10,144.29	90,216.01		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,144.29	90,216.01		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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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		2022 Value	2023 Value
1111	District Levy - Real Property		270,819.40	250,685.24
1112	District Levy - Personal Property		520.01	948.85
1114	District Levy - Personal Property/Mobile Homes		596.17	116.35
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		6,839.60	8,174.64
1190	Penalties and Interest on Taxes		1,288.72	809.32
1510	Interest Earnings		696.64	6,296.04
3110	Direct State Aid		242,265.95	236,748.76
3111	Quality Educator		23,119.55	22,568.00
3112	At Risk Student		4,000.25	3,690.01
3113	Indian Education For All		1,430.10	1,396.80
3114	American Indian Achievement Gap		892.00	687.00
3115	State Special Education Allowable Cost Payment to Districts		11,802.37	15,277.63
3116	Data For Achievement		1,368.99	1,337.40
6100	Material Prior Period Revenue Adjustments		0.00	239.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>565,639.75</b>	<b>548,975.30</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	174,751.19	108,608.22
		2XX	Personal Services - Employee Benefits	25,725.59	12,141.41
		3XX	Purchased Professional and Technical Services	16,251.45	12,821.27
		4XX	Purchased Property Services	919.80	0.00
		5XX	Other Purchased Services	334.44	1,021.54
		6XX	Supplies and Materials	23,136.64	11,171.11
		810	Dues and Fees	75.00	75.00
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	279.50	483.75
		2XX	Personal Services - Employee Benefits	1.29	11.39
		3XX	Purchased Professional and Technical Services	14,558.50	9,945.00
		5XX	Other Purchased Services	2,117.03	1,686.82
		6XX	Supplies and Materials	2,364.22	702.43
		810	Dues and Fees	1,175.00	0.00
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	4,680.02	1,600.00
		2XX	Personal Services - Employee Benefits	1,184.55	400.82
		3XX	Purchased Professional and Technical Services	2,250.12	21,145.30



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value	
			4XX Purchased Property Services	0.00	6,016.69	
			5XX Other Purchased Services	12,601.05	23,220.99	
			6XX Supplies and Materials	7,441.09	5,418.22	
			810 Dues and Fees	125.00	972.60	
			<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	36,380.66	36,777.99	
			2XX Personal Services - Employee Benefits	4,447.74	4,706.37	
			3XX Purchased Professional and Technical Services	16,070.00	3,459.45	
			5XX Other Purchased Services	3,332.18	3,244.50	
			6XX Supplies and Materials	4,010.97	2,711.01	
			<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	7,978.15	10,333.37	
			4XX Purchased Property Services	92,474.62	90,031.45	
			5XX Other Purchased Services	12,520.89	0.00	
			6XX Supplies and Materials	4,791.68	9,725.23	
			810 Dues and Fees	62.00	172.00	
			<b>280 Special Education - Local and State</b>			
			<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	39,255.98	55,682.97	
			2XX Personal Services - Employee Benefits	4,729.41	12,904.91	
			6XX Supplies and Materials	209.96	174.00	
			<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	3,144.49	0.00	
			<b>365 Indian Education for All</b>			
			<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	1,396.80	
			<b>710 School Sponsored Extracurricular Activities</b>			
			<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	759.38	749.07	
			2XX Personal Services - Employee Benefits	70.67	26.73	
			<b>910 Food Services</b>			
			<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	21,951.94	18,649.75	
			2XX Personal Services - Employee Benefits	1,238.72	1,072.13	
			<b>999 Undistributed</b>			
			<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	40,000.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>543,400.92</u>	<u>509,260.29</u>	





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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance						88,732.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						548,975.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						509,260.29 (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	1,350.00	Less Last Year	13,844.11	(4b)		-12,494.11
						-12,494.11 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						115,952.94 (5)



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

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10	
PRC	Revenue		2022 Value	2023 Value
	1111 District Levy - Real Property		36,465.16	39,065.93
	1112 District Levy - Personal Property		69.22	147.91
	1114 District Levy - Personal Property/Mobile Homes		80.46	18.14
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		694.64	1,090.53
	1190 Penalties and Interest on Taxes		151.82	106.12
	1510 Interest Earnings		12.68	166.65
	2220 County On-Schedule Transportation Reimbursement		11,745.00	12,231.00
	3210 State - On-Schedule Transportation Reimbursement		11,745.00	12,231.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>60,963.98</b>	<b>65,057.28</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	5,366.69	1,300.00
			2XX Personal Services - Employee Benefits	249.68	122.31
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	10,639.34	15,762.01
			2XX Personal Services - Employee Benefits	1,276.16	2,035.22
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	11,880.00	13,260.00
			2XX Personal Services - Employee Benefits	1,476.13	1,836.83
			3XX Purchased Professional and Technical Services	793.48	5,401.69
			4XX Purchased Property Services	15,961.65	7,772.18
			5XX Other Purchased Services	3,001.11	681.00
			6XX Supplies and Materials	8,022.13	8,681.07
			810 Dues and Fees	200.00	200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>58,866.37</b>	<b>57,052.31</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance						10,575.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,057.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,052.31 (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)						18,580.52 (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	2022 Value	2023 Value
1111	District Levy - Real Property	15,320.66	25,931.93
1112	District Levy - Personal Property	31.37	98.14
1114	District Levy - Personal Property/Mobile Homes	33.02	12.00
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	943.40	533.30
1190	Penalties and Interest on Taxes	126.83	76.17
1510	Interest Earnings	677.35	8,970.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>17,132.63</b>	<b>35,621.89</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	102,600.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>102,600.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	214,354.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,621.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	249,975.89	(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	2022 Value	2023 Value
	1611 National School Lunch Program	884.35	9,858.07
	3220 State - School Nutrition Match	0.00	50.47
	4550 Federal School Nutrition Reimbursement	40,514.93	15,116.30
	4552 School Nutrition Fresh Fruit And Vegetable Program	4,151.52	1,974.75
<b>455</b>	<b>USDA NSLP Supply Chain Assistance Funds FFY 2022</b>		
	4550 Federal School Nutrition Reimbursement	0.00	18,674.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>45,550.80</u>	<u>45,674.39</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>460</b>		<b>School Nutrition Fresh Fruit &amp; Vegetable Program</b>		
		<b>31XX</b>	<b>Food Services</b>		
			6XX Supplies and Materials	2,069.72	1,946.10
	<b>910</b>		<b>Food Services</b>		
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	17,976.55	21,532.36
			2XX Personal Services - Employee Benefits	1,593.51	1,464.46
			3XX Purchased Professional and Technical Services	398.47	324.12
			4XX Purchased Property Services	444.85	164.85
			5XX Other Purchased Services	0.00	356.00
			6XX Supplies and Materials	17,614.03	23,680.41
			810 Dues and Fees	330.50	285.11
<b>455</b>	<b>USDA NSLP Supply Chain Assistance Funds FFY 2022</b>				
	<b>910</b>		<b>Food Services</b>		
		<b>31XX</b>	<b>Food Services</b>		
			6XX Supplies and Materials	0.00	531.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>40,427.63</u>	<u>50,284.41</u>



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance						6,139.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,674.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,284.41 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,529.75 (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	2022 Value	2023 Value
	1510 Interest Earnings	1.10	14.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1.10</u>	<u>14.82</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet**

**Fund Code 13**

Beginning Fund Balance		428.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14.82	(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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		442.92	(5)



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

### 14 - Retirement Fund

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

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	22.38	296.29
	2240 County Retirement Distribution	54,570.36	50,396.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>54,592.74</u>	<u>50,692.73</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	27,601.46	18,399.96
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	21.38	37.96
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	1,320.98	507.95
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	7,472.58	8,199.00
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,032.24	1,334.36
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	6,560.16	9,654.81
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	64.19	61.81
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	6,276.33	6,053.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>50,349.32</u>	<u>44,249.11</u>





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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance						27,178.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,692.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,249.11 (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)						33,621.76 (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	2023 Value
<b>050</b>	<b>MISC.MISC</b>	
1900	Other Revenue from Local Sources	1,528.20
1920	Contributions/Donations from Private Sources	1,413.30
<b>051</b>	<b>P-Card</b>	
1900	Other Revenue from Local Sources	1,002.05
<b>171</b>	<b>Title IV, Part B, 21st Century Community Learning Centers</b>	
4340	Title IV, Part B, 21st Century Community Learning Centers	212.89
6100	Material Prior Period Revenue Adjustments	60.00
<b>323</b>	<b>Title I - Schoolwide</b>	
4940	Title I, ESEA, Schoolwide Program	30,936.00
<b>378</b>	<b>State-BASE Limit Increase Payment</b>	
3780	State - BASE Limit Increase Payment	19,090.46
<b>423</b>	<b>State MCLSDP (Literacy) Grant</b>	
4230	Title II, Part E, Comprehensive Literacy Development (Striving Readers)	200,576.00
6100	Material Prior Period Revenue Adjustments	198.00
<b>500</b>	<b>REAP</b>	
4120	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	10,837.00
<b>757</b>	<b>Medicaid</b>	
3357	Medicaid - Montana Administrative Claiming Reimbursement	792.05
<b>775</b>	<b>ESSER II Funds</b>	
7750	CRRSA - State School Emergency Relief Fund	5,294.00
<b>785</b>	<b>ESSER III</b>	
7850	ARP - State School Emergency Relief Fund	52,295.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		324,234.95

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>050</b>	<b>MISC.MISC</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		181.00
			<b>050 Subtotal</b>		181.00
<b>054</b>	<b>Private Donation - School Wide</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		4,699.96
		<b>222X</b>	<b>Educational Media Services</b>		
			6XX Supplies and Materials		3,297.56
			<b>054 Subtotal</b>		7,997.52



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2022 Value	2023 Value
056	Private Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			3XX Purchased Professional and Technical Services			5,000.00
			<b>056 Subtotal</b>			5,000.00
322	Title I - Schoolwide					
	494 Title I, ESEA, Schoolwide Program					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits			342.63
			<b>322 Subtotal</b>			342.63
323	Title I - Schoolwide					
	494 Title I, ESEA, Schoolwide Program					
	1XXX Instruction					
			1XX Personal Services - Salaries			39,979.98
			2XX Personal Services - Employee Benefits			9,184.14
			<b>323 Subtotal</b>			49,164.12
423	State MCLSDP (Literacy) Grant					
	423 Title II, Part E, Comprehensive Literacy Development (Striving Readers)					
	1XXX Instruction					
			1XX Personal Services - Salaries			38,919.15
			2XX Personal Services - Employee Benefits			10,728.68
			3XX Purchased Professional and Technical Services			81,700.04
			5XX Other Purchased Services			3,900.00
			6XX Supplies and Materials			538.33
	24XX Support Services - School Administration					
			3XX Purchased Professional and Technical Services			37,500.00
			<b>423 Subtotal</b>			173,286.20
500	REAP					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			5,808.00
			<b>500 Subtotal</b>			5,808.00
757	Medicaid					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			1,295.00
			<b>757 Subtotal</b>			1,295.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
775	ESSER II Funds				
	775	CRRSA - State School Emergency Relief Fund - Basic			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services		1,598.67
			<b>775 Subtotal</b>		<u>1,598.67</u>
785	ESSER III				
	785	ARP - State School Emergency Relief Fund - Basic			
		1XXX	Instruction		
			1XX Personal Services - Salaries		11,250.00
			2XX Personal Services - Employee Benefits		928.16
			3XX Purchased Professional and Technical Services		3,089.19
			6XX Supplies and Materials		5,090.00
		24XX	Support Services - School Administration		
			3XX Purchased Professional and Technical Services		14,286.25
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services		42,994.10
			6XX Supplies and Materials		3,009.33
			<b>785 Subtotal</b>		<u>80,647.03</u>
787	ESSER III Lost Time				
	787	ARP - State School Emergency Relief Fund - Learning Loss			
		1XXX	Instruction		
			1XX Personal Services - Salaries		28,831.00
			2XX Personal Services - Employee Benefits		7,203.04
			<b>787 Subtotal</b>		<u>36,034.04</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>361,354.21</u>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					89,126.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					324,234.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					361,354.21 (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	44.08	Less Last Year	0.00 (4b)	44.08
					44.08 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,051.34 (5)



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
050 MISC.MISC	2,941.50	181.00	2,760.50
051 P-Card	1,002.05	0.00	1,002.05
054 Private Donation - School Wide	0.00	7,997.52	-7,997.52
056 Private Donations	0.00	5,000.00	-5,000.00
171 Title IV, Part B, 21st Century Community Learning Centers	272.89	0.00	272.89
322 Title I - Schoolwide	0.00	342.63	-342.63
323 Title I - Schoolwide	30,936.00	49,164.12	-18,228.12
378 State-BASE Limit Increase Payment	19,090.46	0.00	19,090.46
423 State MCLSDP (Literacy) Grant	200,774.00	173,286.20	27,487.80
500 REAP	10,837.00	5,808.00	5,029.00
757 Medicaid	792.05	1,295.00	-502.95
775 ESSER II Funds	5,294.00	1,598.67	3,695.33
785 ESSER III	52,295.00	80,647.03	-28,352.03
787 ESSER III Lost Time	0.00	36,034.04	-36,034.04
<b>Total</b>	<b>324,234.95</b>	<b>361,354.21</b>	<b>-37,119.26</b>



# Trustees' Financial Summary

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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	2022 Value	2023 Value
	1510 Interest Earnings	3.63	48.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3.63</u>	<u>48.14</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet**

**Fund Code 21**

Beginning Fund Balance					1,423.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48.14 (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)					1,471.57 (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	2022 Value	2023 Value
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1.23	0.00
	1510 Interest Earnings	114.66	1,518.46
	3281 State - Technology Aid	366.24	464.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>482.13</b>	<b>1,983.14</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

**Schedule Of Changes Worksheet**

**Fund Code 28**

Beginning Fund Balance					44,545.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,983.14	(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)					46,528.48	(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	2022 Value	2023 Value
	1110 District Tax Levy	0.00	12.94
	1510 Interest Earnings	39.77	526.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>39.77</u>	<u>539.57</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					14,912.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					539.57	(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)					15,451.92	(5)





# Trustees' Financial Summary

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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	2022 Value	2023 Value
	1510 Interest Earnings	0.04	0.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.04</u>	<u>0.78</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet**

**Fund Code 60**

Beginning Fund Balance					22.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.78	(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)					23.61	(5)



# Trustees' Financial Summary

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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		2022 Value	2023 Value
	3283 State - School Major Maintenance Aid (SMMA)		3,075.08	3,136.50
<b>613</b>	<b>District Permissive Subfund</b>			
	1111 District Levy - Real Property		18,073.90	17,976.80
	1112 District Levy - Personal Property		34.71	68.09
	1114 District Levy - Personal Property/Mobile Homes		39.71	8.37
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes		462.45	545.00
<b>614</b>	<b>District Transition Subfund</b>			
	1190 Penalties and Interest on Taxes		86.37	48.71
	1510 Interest Earnings		153.79	2,036.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>21,926.01</u>	<u>23,820.43</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2022 Value	2023 Value
<b>613</b>	<b>District Permissive Subfund</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
		4XX	Purchased Property Services	1,142.83	0.00
		6XX	Supplies and Materials	0.00	3,384.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,142.83</u>	<u>3,384.83</u>

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						122,118.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,820.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,384.83	(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)						142,553.89	(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	2022 Value	2023 Value
	1510 Interest Earnings	45.82	46.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>45.82</u>	<u>46.00</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet**

**Fund Code 81**

Beginning Fund Balance					11,482.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46.00	(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)					11,528.54	(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	2022 Value	2023 Value
	1510 Interest Earnings	0.00	5.20
	1900 Other Revenue from Local Sources	5,193.51	9,015.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>5,193.51</u>	<u>9,020.20</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	7,643.40	9,407.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>7,643.40</u>	<u>9,407.99</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	16,069.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,020.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,407.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,681.64	(5)



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## Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	25,562.22	35,856.23
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	243,636.56	126,414.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	23,640.35	1,822.57
XX	XXX 26XX 41X	Energy Utility Services	36,523.62	29,187.55
XX	XXX XXXX 682	Technology Supplies	28,843.69	675.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	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	0.00	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



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,148.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,148.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,049.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,173.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	68,761.88
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 FY2025 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	55,682.97	0.00	0.00	0.00	0.00
280	1XXX	2XX	12,904.91	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	174.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			68,761.88	0.00	0.00	0.00	0.00

68,761.88

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 FY23 in TEAMS.



# Trustees' Financial Summary

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

	<u>Beginning Balance</u>	<u>Adjust- ments</u>	<u>Additions</u>	<u>Removals</u>	<u>Ending Balance</u>
<b>Governmental</b>					
Buildings	1,380,053.00	0.00	0.00	0.00	1,380,053.00
Machinery and Equipment	313,249.00	0.00	0.00	0.00	313,249.00
Totals at Historical Cost	1,693,302.00	0.00	0.00	0.00	1,693,302.00
Depreciation					
*** Building Accum	832,130.00	-33,272.00	0.00	0.00	798,858.00
*** Machinery and Equipment Accum	181,520.00	-22,471.00	0.00	0.00	159,049.00
Total Accumulated Depreciation	1,013,650.00	-55,743.00	0.00	0.00	957,907.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	679,652.00	55,743.00	0.00	0.00	735,395.00

\* 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.





# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
<b>Governmental Activities *</b>							
Compensated Absences	16,908.55	0.00	0.00	4,950.32	11,958.23	0.00	11,958.23
Total Governmental Activity							
Non-bond Long-Term Liabilities	16,908.55	0.00	0.00	4,950.32	11,958.23	0.00	11,958.23

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

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



# Trustees' Financial Summary

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## Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	99,777.00	30,130.00	0.00	129,907.00
Net Pension - TRS	509,371.00	45,246.00	0.00	554,617.00