



Trustees' Financial Summary

FY2021-22

Submit ID: 0259-05929245

14 Fergus County

0259 Fergus H S

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:	Rebekah Rhoades	Phone #:	(406) 535-8777
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(Signature)

(Date)

Chair, Board of Trustees:	Doreen Heintz
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(Signature)

(Date)

County Superintendent	Rhonda Long
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(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

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#
106	Fergus High Donations	LOCAL	2009	
108	FHS Activities Major Donations	LOCAL		
109	FHS Memorial Donations	LOCAL		
110	Lincoln Donations	LOCAL	2009	
128	County Schools Technology Services	LOCAL	128	
129	Flex Forfeitures	LOCAL		
147	High School Band Rental	LOCAL		
201	General Fund	LOCAL	Multi-District Agree	
218	GED Exam	LOCAL		
221	Curriculum	LOCAL	Multi-District Agree	
237	Sports Inc Donation	LOCAL		
238	Spika/Community 7-12 School Supply Donation	LOCAL		
252	Classified Council	LOCAL	2009	
262	Maintenance	LOCAL	Multi-District Agree	
324	Graduation Matters	STATE		
327	Advancing Agriculture Education Program	STATE	2012	NA
356	Activity Bus Insurance	LOCAL		
365	Indian Ed for All	STATE	2009	
377	Advanced Opportunity Aid	STATE		
390	Career and Technical Ed	STATE	2009	
412	SRSA Grant	FEDERAL		
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
456	IDEA Part B	FEDERAL	2012	84.027
465	Distinguished Schools Grant	FEDERAL		
472	Construction Academy	LOCAL		
509	Reimbursable from Student Activities	LOCAL		
542	FHS Library Coffee Shop	LOCAL		
566	Moodie Donation	LOCAL	2013	
567	Music Repair Donation	LOCAL		
612	Building Reserve - Voted	STATE		
613	Building Reserve - Non Voted	STATE		
632	Medicaid Pre-Employment Transition Services	FEDERAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
633	District Reimbursements	LOCAL	2009	
824	CMEC Building - Monthly Expenses	LOCAL	824	
825	CMEC Building - Major Expenses	LOCAL		



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	307,526.32	110,018.35	94,324.29	
02	Taxes Receivable - Real and Personal (120-149)	28,314.52	4,948.99	5,905.83	
03	Taxes Receivable - Protested (150-159)	247.11	32.66	20.12	
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	336,087.95	115,000.00	100,250.24	
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)	28,561.63	4,981.65	5,925.95	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,108.99			
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	302,417.33	110,018.35	94,324.29	
52	TOTAL FUND BALANCE/EQUITY	307,526.32	110,018.35	94,324.29	
53	TOTAL LIABILITIES AND FUND BALANCE	336,087.95	115,000.00	100,250.24	



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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)	1,419.44	156,928.30	204,234.52	64,872.92
02	Taxes Receivable - Real and Personal (120-149)	1,070.75			304.43
03	Taxes Receivable - Protested (150-159)	12.17			21.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			6,773.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,502.36	156,928.30	211,007.52	65,199.11
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)	1,082.92			326.19
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,419.44	156,928.30	211,007.52	64,872.92
52	TOTAL FUND BALANCE/EQUITY	1,419.44	156,928.30	211,007.52	64,872.92
53	TOTAL LIABILITIES AND FUND BALANCE	2,502.36	156,928.30	211,007.52	65,199.11



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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)	29,004.31		8,472.38	14,993.76
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)	8,858.04			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	37,862.35		8,472.38	14,993.76
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	37,862.35		8,472.38	14,993.76
52	TOTAL FUND BALANCE/EQUITY	37,862.35		8,472.38	14,993.76
53	TOTAL LIABILITIES AND FUND BALANCE	37,862.35		8,472.38	14,993.76



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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)	180,301.22			
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	180,301.22			
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	180,301.22			
52	TOTAL FUND BALANCE/EQUITY	180,301.22			
53	TOTAL LIABILITIES AND FUND BALANCE	180,301.22			



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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)	238,315.75	176,966.62		
02	Taxes Receivable - Real and Personal (120-149)	1,440.71			
03	Taxes Receivable - Protested (150-159)	14.16			
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	239,770.62	176,966.62		
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)	1,454.87			
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	238,315.75	176,966.62		
52	TOTAL FUND BALANCE/EQUITY	238,315.75	176,966.62		
53	TOTAL LIABILITIES AND FUND BALANCE	239,770.62	176,966.62		



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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)	76,265.06	684,006.53		
02	Taxes Receivable - Real and Personal (120-149)		3,031.40		
03	Taxes Receivable - Protested (150-159)		25.63		
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	76,265.06	687,063.56		
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)		3,057.03		
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	76,265.06	684,006.53		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	76,265.06	684,006.53		
53	TOTAL LIABILITIES AND FUND BALANCE	76,265.06	687,063.56		



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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)	118,640.48	1,392,480.86	105,759.59	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	5.00	4,073.25		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	118,645.48	1,396,554.11	105,759.59	
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	118,645.48	1,396,554.11	105,759.59	
52	TOTAL FUND BALANCE/EQUITY	118,645.48	1,396,554.11	105,759.59	
53	TOTAL LIABILITIES AND FUND BALANCE	118,645.48	1,396,554.11	105,759.59	



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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)				
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 - 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		1,039,277.58	1,036,447.87
1112	District Levy - Personal Property		29,107.12	21,836.30
1114	District Levy - Personal Property/Mobile Homes		8,541.76	7,988.19
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		2,540.15	7,001.43
1190	Penalties and Interest on Taxes		2,382.53	3,025.84
1510	Interest Earnings		2,472.92	1,234.05
3110	Direct State Aid		1,251,593.07	1,273,813.89
3111	Quality Educator		101,484.05	96,882.09
3112	At Risk Student		9,880.95	9,195.51
3113	Indian Education For All		7,647.12	7,786.10
3114	American Indian Achievement Gap		1,540.00	2,007.00
3115	State Special Education Allowable Cost Payment to Districts		62,013.30	53,662.35
3116	Data For Achievement		7,322.22	7,453.39
3120	State - Guaranteed Tax Base Aid		743,178.80	763,938.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,268,981.57	3,292,272.46

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	822,866.32	876,323.15
			2XX Personal Services - Employee Benefits	170,934.30	189,678.75
			3XX Purchased Professional and Technical Services	7,734.00	5,038.43
			4XX Purchased Property Services	6,612.21	7,827.57
			5XX Other Purchased Services	3,912.25	3,817.40
			6XX Supplies and Materials	33,646.39	27,829.49
			7XX Property and Equipment Acquisition	0.00	5,108.99
			8XX Other Expenditures	59.04	134.04
		21XX Support Services - Students			
			1XX Personal Services - Salaries	70,785.70	75,253.55
			2XX Personal Services - Employee Benefits	9,502.94	18,191.75
			3XX Purchased Professional and Technical Services	3,225.40	3,795.95
			5XX Other Purchased Services	4,788.97	6,087.96
			6XX Supplies and Materials	2,255.19	2,866.25
			8XX Other Expenditures	102.42	0.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	1,113.60	1,203.60
			5XX Other Purchased Services	511.50	632.25



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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
		222X	Educational Media Services		
		1XX	Personal Services - Salaries	67,100.25	60,689.31
		2XX	Personal Services - Employee Benefits	15,256.58	13,289.70
		5XX	Other Purchased Services	2,478.70	2,880.12
		6XX	Supplies and Materials	7,827.11	7,269.11
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	40,770.68	42,620.38
		2XX	Personal Services - Employee Benefits	10,525.21	11,692.74
		3XX	Purchased Professional and Technical Services	7,475.17	13,380.03
		5XX	Other Purchased Services	8,622.59	11,838.58
		6XX	Supplies and Materials	1,035.52	1,344.64
		8XX	Other Expenditures	368.10	373.19
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	266,648.56	281,928.34
		2XX	Personal Services - Employee Benefits	93,559.02	99,791.11
		4XX	Purchased Property Services	10.65	0.00
		5XX	Other Purchased Services	2,882.95	5,567.70
		6XX	Supplies and Materials	5,901.19	4,406.08
		8XX	Other Expenditures	1,150.00	1,772.50
		258X	Admin. Tech. - Technology Coordinator		
		1XX	Personal Services - Salaries	51,450.93	54,729.96
		2XX	Personal Services - Employee Benefits	17,469.61	23,918.66
		3XX	Purchased Professional and Technical Services	2,384.00	2,250.80
		5XX	Other Purchased Services	453.30	453.30
		6XX	Supplies and Materials	1,376.25	1,384.35
		8XX	Other Expenditures	150.00	225.00
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	73,898.54	81,945.08
		2XX	Personal Services - Employee Benefits	21,903.41	22,932.37
		3XX	Purchased Professional and Technical Services	7,354.41	9,968.87
		4XX	Purchased Property Services	7,973.80	5,905.53
		5XX	Other Purchased Services	1,958.73	3,312.37
		6XX	Supplies and Materials	5,835.85	4,679.20
		8XX	Other Expenditures	525.81	516.92
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	177,775.05	170,913.98
		2XX	Personal Services - Employee Benefits	67,378.33	65,818.28
		3XX	Purchased Professional and Technical Services	2,484.84	6,995.24
		4XX	Purchased Property Services	243,949.10	185,211.54
		5XX	Other Purchased Services	28,693.24	18,750.32
		6XX	Supplies and Materials	25,394.85	34,582.11
		8XX	Other Expenditures	248.00	182.06



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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
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	137,248.34	133,391.84
			2XX Personal Services - Employee Benefits	13,867.69	17,802.27
			4XX Purchased Property Services	100.00	0.00
			5XX Other Purchased Services	185.44	282.46
			6XX Supplies and Materials	4,280.39	4,061.22
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	13,327.32	14,757.15
	365 Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,194.30	5,272.08
			2XX Personal Services - Employee Benefits	1,348.22	1,533.12
			6XX Supplies and Materials	427.00	427.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	6,643.66	6,743.25
			2XX Personal Services - Employee Benefits	1,392.24	1,476.76
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	196,916.84	193,028.03
			2XX Personal Services - Employee Benefits	44,854.53	52,334.74
			4XX Purchased Property Services	794.72	0.00
			5XX Other Purchased Services	497.96	626.54
			6XX Supplies and Materials	21,167.35	19,423.07
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	2,533.00	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	34,450.89	40,040.36
			2XX Personal Services - Employee Benefits	6,085.47	6,121.13
			5XX Other Purchased Services	46.00	138.50
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	929.20	1,351.70
			2XX Personal Services - Employee Benefits	38.20	77.91
			3XX Purchased Professional and Technical Services	736.00	0.00
			4XX Purchased Property Services	203.80	0.00
			5XX Other Purchased Services	277.02	4,610.14
			6XX Supplies and Materials	17,719.82	28,327.87
			8XX Other Expenditures	0.00	36.60
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	108,379.45	122,277.67



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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
			2XX Personal Services - Employee Benefits		13,248.96	13,226.53
			3XX Purchased Professional and Technical Services		359.25	0.00
			4XX Purchased Property Services		5,451.81	5,517.24
			5XX Other Purchased Services		1,059.90	532.77
			6XX Supplies and Materials		340.38	0.00
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		21,817.06	0.00
			2XX Personal Services - Employee Benefits		1,027.31	0.00
			5XX Other Purchased Services		174.90	0.00
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds		198,743.05	142,419.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>3,270,188.03</u>	<u>3,293,146.00</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance						303,290.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,292,272.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,293,146.00 (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	5,108.99	Less Last Year	0.00 (4b)		5,108.99
						5,108.99 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						307,526.32 (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	2021 Value	2022 Value
	1111 District Levy - Real Property	170,291.42	190,802.19
	1112 District Levy - Personal Property	4,789.45	3,976.72
	1114 District Levy - Personal Property/Mobile Homes	1,454.27	1,415.95
	1190 Penalties and Interest on Taxes	412.38	516.48
	1510 Interest Earnings	755.74	359.31
	2220 County On-Schedule Transportation Reimbursement	20,676.91	18,192.68
	3210 State - On-Schedule Transportation Reimbursement	20,676.91	18,192.69
	5200 Sale or Compensation for Loss of Assets	0.00	4,464.54
771			
	7710 CARES - Governor's Coronavirus Relief Fund Transportation	3,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		222,057.08	237,920.56

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	5,253.59	5,565.12
			2XX Personal Services - Employee Benefits	1,094.71	1,271.64
		25XX Support Services - Business			
			1XX Personal Services - Salaries	13,310.50	14,267.77
			2XX Personal Services - Employee Benefits	4,432.59	4,587.89
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	7,000.15	7,828.50
			5XX Other Purchased Services	1,361.70	443.53
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	92,520.15	103,468.45
			2XX Personal Services - Employee Benefits	35,332.62	39,262.30
			3XX Purchased Professional and Technical Services	2,212.14	1,631.24
			4XX Purchased Property Services	939.68	6,544.22
			5XX Other Purchased Services	5,769.77	7,450.84
			6XX Supplies and Materials	26,164.55	42,253.31
			8XX Other Expenditures	46.54	45.96
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	6,563.98	7,151.15
			2XX Personal Services - Employee Benefits	1,999.70	2,182.07



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

PRC	Program	Function	Object	2021 Value	2022 Value
771					
	771 CARES - Governor's Coronavirus Relief Fund Transportation				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,986.60	0.00
			2XX Personal Services - Employee Benefits	13.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>207,002.37</u>	<u>243,953.99</u>

Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance					116,051.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					237,920.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					243,953.99 (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)					110,018.35 (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		212,602.05	229,107.24
	1112 District Levy - Personal Property		5,937.78	4,782.00
	1114 District Levy - Personal Property/Mobile Homes		1,758.06	1,720.90
	1190 Penalties and Interest on Taxes		474.42	618.75
	1510 Interest Earnings		2,004.51	488.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			222,776.82	236,717.33

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			
			6XX Supplies and Materials	1,871.40	0.00
			7XX Property and Equipment Acquisition	97,387.85	257,227.95
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	232,876.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				332,136.05	257,227.95

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						114,834.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						236,717.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						257,227.95 (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)						94,324.29 (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
1111	District Levy - Real Property	20,102.51	44,569.20
1112	District Levy - Personal Property	570.40	913.41
1114	District Levy - Personal Property/Mobile Homes	187.36	286.20
1190	Penalties and Interest on Taxes	52.63	95.77
1510	Interest Earnings	18.40	14.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,931.30	45,878.94

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

PRC	Program	Function	Object	2021 Value	2022 Value
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	10,930.18	30,956.08
			2XX Personal Services - Employee Benefits	5,310.91	5,118.86
			5XX Other Purchased Services	3,560.00	13,243.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,801.09	49,318.84

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	4,859.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,878.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,318.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,419.44	(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	1,303.39	643.48
	2240 County Retirement Distribution	413,880.47	396,157.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		415,183.86	396,800.54

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	140,271.11	147,984.65
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	24,788.40	12,404.34
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	10,573.25	9,604.02
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,588.66	8,030.01
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	42,126.59	59,410.54
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	27,063.70	28,308.90
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	13,546.96	15,009.69
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	28,857.51	28,425.46
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	14,307.22	15,652.26
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	25,113.30	27,538.01
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	997.42	1,089.45
	365 Indian Education for All				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	832.41	851.25
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	1,043.16	1,066.97
	391 State Career & Technical Education Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	11,415.90	11,927.14



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2021 Value	2022 Value
	392 State Career & Technical Education Entitlement - Business					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		8,655.25	8,840.09
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		7,823.00	6,524.00
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		4,856.33	4,802.06
	650 Adult Education High School Equivalency Programs					
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits		634.69	928.59
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits		6,064.06	6,146.56
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		151.77	222.19
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits		15,477.60	16,114.92
	890 Other Community Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits		0.00	33.40
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits		2,772.15	2,300.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>394,960.44</u>	<u>413,215.18</u>

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						173,342.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						396,800.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						413,215.18 (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)						156,928.30 (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
106	Fergus High Donations	
	1900 Other Revenue from Local Sources	581.42
	1920 Contributions/Donations from Private Sources	75.00
	5200 Sale or Compensation for Loss of Assets	19,324.75
108	FHS Activities Major Donations	
	1920 Contributions/Donations from Private Sources	49,809.48
110	Lincoln Donations	
	1900 Other Revenue from Local Sources	1,434.17
128	County Schools Technology Services	
	1900 Other Revenue from Local Sources	1,005.00
237	Sports Inc Donation	
	1920 Contributions/Donations from Private Sources	500.00
356	Activity Bus Insurance	
	5200 Sale or Compensation for Loss of Assets	1,253.04
390	Career and Technical Ed	
	1920 Contributions/Donations from Private Sources	3,428.71
	3900 State - Career & Technical Education	11,644.00
412	SRSA Grant	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	8,657.00
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	25,653.00
456	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	40,000.00
465	Distinguished Schools Grant	
	4650 Federal Miscellaneous Grants from OPI	20,000.00
542	FHS Library Coffee Shop	
	1900 Other Revenue from Local Sources	17,074.51
566	Moodie Donation	
	1920 Contributions/Donations from Private Sources	2,000.00
567	Music Repair Donation	
	1920 Contributions/Donations from Private Sources	2,895.00
632	Medicaid Pre-Employment Transition Services	
	4740 Pre-Employment Transition Services (DPHHS)	39,300.00
633	District Reimbursements	
	1900 Other Revenue from Local Sources	509.75
	3290 State - Other State Grants	1,575.00
	3357 Medicaid - Montana Administrative Claiming Reimbursement	14,906.48
	5200 Sale or Compensation for Loss of Assets	25.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		261,651.31



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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
106	Fergus High Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,355.91
			2XX Personal Services - Employee Benefits		78.12
			5XX Other Purchased Services		240.00
			6XX Supplies and Materials		2,639.51
			7XX Property and Equipment Acquisition		28,873.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			6XX Supplies and Materials		10,000.00
			106 Subtotal		43,186.54
108	FHS Activities Major Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		6,938.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		20,000.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			7XX Property and Equipment Acquisition		13,794.48
			108 Subtotal		40,732.48
110	Lincoln Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			5XX Other Purchased Services		570.00
			110 Subtotal		570.00
128	County Schools Technology Services				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		889.50
			128 Subtotal		889.50
237	Sports Inc Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		619.26
			237 Subtotal		619.26
238	Spika/Community 7-12 School Supply Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,928.08
			238 Subtotal		3,928.08



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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
252	Classified Council				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		161.85
			252 Subtotal		<u>161.85</u>
327	Advancing Agriculture Education Program				
	327	State Advancing Agriculture Education			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,939.15
			327 Subtotal		<u>1,939.15</u>
365	Indian Ed for All				
	365	Indian Education for All			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		195.25
		2XX	Personal Services - Employee Benefits		11.82
		5XX	Other Purchased Services		1,828.00
		6XX	Supplies and Materials		96.65
			365 Subtotal		<u>2,131.72</u>
390	Career and Technical Ed				
	391	State Career & Technical Education Entitlement - Agriculture			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		53.50
		2XX	Personal Services - Employee Benefits		19.84
		5XX	Other Purchased Services		985.72
		6XX	Supplies and Materials		2,000.00
	392	State Career & Technical Education Entitlement - Business			
	1XXX	Instruction			
		5XX	Other Purchased Services		206.24
		6XX	Supplies and Materials		1,087.98
		8XX	Other Expenditures		282.22
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences			
	1XXX	Instruction			
		5XX	Other Purchased Services		983.92
		6XX	Supplies and Materials		579.36
	395	State Career & Technical Education Entitlement - Technology Ed/Industrial Arts			
	1XXX	Instruction			
		5XX	Other Purchased Services		115.11
		6XX	Supplies and Materials		2,952.86
			390 Subtotal		<u>9,266.75</u>



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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
412	SRSA Grant				
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
	1XXX Instruction				
			1XX Personal Services - Salaries		5,422.59
			2XX Personal Services - Employee Benefits		3,234.41
			412 Subtotal		<u>8,657.00</u>
451	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		11,167.45
			6XX Supplies and Materials		13,655.55
			8XX Other Expenditures		830.00
			451 Subtotal		<u>25,653.00</u>
456	IDEA Part B				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		24,698.98
			2XX Personal Services - Employee Benefits		15,301.02
			456 Subtotal		<u>40,000.00</u>
465	Distinguished Schools Grant				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			5XX Other Purchased Services		1,677.00
			6XX Supplies and Materials		99.00
			465 Subtotal		<u>1,776.00</u>
542	FHS Library Coffee Shop				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		12,447.95
			542 Subtotal		<u>12,447.95</u>
566	Moodie Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,231.97
			566 Subtotal		<u>1,231.97</u>
567	Music Repair Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			4XX Purchased Property Services		2,895.00
			567 Subtotal		<u>2,895.00</u>



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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	
632	Medicaid Pre-Employment Transition Services					
	474	Pre-Employment Transition Services (DPHHS)				
		1XXX	Instruction			
			1XX Personal Services - Salaries		22,777.89	
			2XX Personal Services - Employee Benefits		12,391.42	
			632 Subtotal		<u>35,169.31</u>	
633	District Reimbursements					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		460.73	
			3XX Purchased Professional and Technical Services		397.36	
			5XX Other Purchased Services		1,153.00	
			6XX Supplies and Materials		359.97	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries		9,437.86	
			2XX Personal Services - Employee Benefits		4,417.78	
		221X	Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		2,925.00	
		25XX	Support Services - Business			
			6XX Supplies and Materials		870.60	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		50.00	
			8XX Other Expenditures		237.00	
		27XX	Student Transportation Services			
			7XX Property and Equipment Acquisition		12,840.17	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		14,230.74	
	280	Special Education - Local and State				
		1XXX	Instruction			
			6XX Supplies and Materials		1,544.40	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			6XX Supplies and Materials		9,521.65	
			633 Subtotal		<u>58,446.26</u>	
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u><u>289,701.82</u></u>	



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					239,058.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					261,651.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					289,701.82	(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)					211,007.52	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	19,981.17	43,186.54	-23,205.37
108 FHS Activities Major Donations	49,809.48	40,732.48	9,077.00
110 Lincoln Donations	1,434.17	570.00	864.17
128 County Schools Technology Services	1,005.00	889.50	115.50
237 Sports Inc Donation	500.00	619.26	-119.26
238 Spika/Community 7-12 School Supply Donation	0.00	3,928.08	-3,928.08
252 Classified Council	0.00	161.85	-161.85
327 Advancing Agriculture Education Program	0.00	1,939.15	-1,939.15
356 Activity Bus Insurance	1,253.04	0.00	1,253.04
365 Indian Ed for All	0.00	2,131.72	-2,131.72
390 Career and Technical Ed	15,072.71	9,266.75	5,805.96
412 SRSA Grant	8,657.00	8,657.00	0.00
451 Vo Ed Carl Perkins Basic Grant	25,653.00	25,653.00	0.00
456 IDEA Part B	40,000.00	40,000.00	0.00
465 Distinguished Schools Grant	20,000.00	1,776.00	18,224.00
542 FHS Library Coffee Shop	17,074.51	12,447.95	4,626.56
566 Moodie Donation	2,000.00	1,231.97	768.03
567 Music Repair Donation	2,895.00	2,895.00	0.00
632 Medicaid Pre-Employment Transition Services	39,300.00	35,169.31	4,130.69
633 District Reimbursements	17,016.23	58,446.26	-41,430.03
Total	261,651.31	289,701.82	-28,050.51



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2021 Value	2022 Value
1111	District Levy - Real Property	20,380.98	384.17
1112	District Levy - Personal Property	567.95	23.26
1114	District Levy - Personal Property/Mobile Homes	160.38	46.85
1190	Penalties and Interest on Taxes	50.11	44.09
1510	Interest Earnings	428.69	219.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,588.11	718.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2021 Value	2022 Value
650 Adult Education High School Equivalency Programs					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	3,560.00	5,380.00
			2XX Personal Services - Employee Benefits	11.95	24.01
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	693.90	760.51
			5XX Other Purchased Services	28.92	55.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,294.77	6,219.84

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	70,374.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	718.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,219.84	(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)	64,872.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2021 Value	2022 Value
1311	Driver's Education Fees	18,695.68	17,595.00
1510	Interest Earnings	143.98	76.32
3260	State - Driver's Education Reimbursement	6,953.15	8,858.04
5200	Sale or Compensation for Loss of Assets	1,458.83	0.00
6100	Material Prior Period Revenue Adjustments	0.00	1,178.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,251.64	27,707.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
	1XX		Personal Services - Salaries	20,231.88	13,381.88
	2XX		Personal Services - Employee Benefits	79.71	235.48
	3XX		Purchased Professional and Technical Services	2,131.94	0.00
	4XX		Purchased Property Services	1,978.83	0.00
	5XX		Other Purchased Services	533.50	517.44
	6XX		Supplies and Materials	488.00	141.37
24XX Support Services - School Administration					
	5XX		Other Purchased Services	1,579.39	777.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,023.25	15,053.57

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	25,207.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,707.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,053.57	(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)	37,862.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	50.72	17.12
	1910 Rentals	3,750.00	11,005.00
147	High School Band Rental		
	1910 Rentals	180.00	360.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,980.72</u>	<u>11,382.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	490.00
			6XX Supplies and Materials	0.00	181.27
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	2,564.47
			2XX Personal Services - Employee Benefits	0.00	11.46
			3XX Purchased Professional and Technical Services	3,029.28	3,195.51
			6XX Supplies and Materials	1,597.31	447.77
147	High School Band Rental				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	<u>1,538.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,164.59</u>	<u>6,890.48</u>

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					3,980.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,382.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,890.48	(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)					8,472.38	(5)



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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	221.60	86.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		221.60	86.91

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

PRC	Program	Function	Object	2021 Value	2022 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries	561.96	0.00	
			2XX Personal Services - Employee Benefits	2.48	0.00	
	24XX Support Services - School Administration					
			1XX Personal Services - Salaries	351.55	12,000.00	
			2XX Personal Services - Employee Benefits	1.54	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				917.53	12,000.00	

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	26,906.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,000.00	(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)	14,993.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	1,431.21	580.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,431.21</u>	<u>580.45</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

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 24

Beginning Fund Balance					179,720.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					580.45	(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)					180,301.22	(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
1111	District Levy - Real Property	52,206.20	52,538.37
1112	District Levy - Personal Property	1,460.38	1,099.05
1114	District Levy - Personal Property/Mobile Homes	433.39	401.71
1190	Penalties and Interest on Taxes	121.27	154.27
1510	Interest Earnings	1,427.05	704.49
3281	State - Technology Aid	2,512.44	1,887.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,160.73	56,785.53

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
			3XX Purchased Professional and Technical Services	4,655.98	9,256.73
			5XX Other Purchased Services	916.91	1,282.80
			6XX Supplies and Materials	5,465.06	10,337.19
258X Admin. Tech. - Technology Coordinator					
			3XX Purchased Professional and Technical Services	5,686.63	558.39
			4XX Purchased Property Services	2.41	2.20
			5XX Other Purchased Services	377.44	545.15
			6XX Supplies and Materials	310.50	5,778.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				17,414.93	27,760.64

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	209,290.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,785.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,760.64	(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)	238,315.75	(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		1,358.35	571.92
	1900 Other Revenue from Local Sources		0.00	1,000.00
	1925 Innovative Education Payment		8.91	0.00
	3770 State - Advanced Opportunity Aid		0.00	20,296.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,367.26	21,868.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object		2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			1XX Personal Services - Salaries		1,375.00	0.00
			2XX Personal Services - Employee Benefits		2.18	0.00
		23XX Support Services - General Administration				
			1XX Personal Services - Salaries		250.00	0.00
			2XX Personal Services - Employee Benefits		0.39	0.00
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries		500.00	0.00
			2XX Personal Services - Employee Benefits		0.79	0.00
		25XX Support Services - Business				
			1XX Personal Services - Salaries		2,000.00	0.00
			2XX Personal Services - Employee Benefits		3.17	0.00
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries		2,000.00	0.00
			2XX Personal Services - Employee Benefits		38.44	0.00
		27XX Student Transportation Services				
			1XX Personal Services - Salaries		2,375.00	0.00
			2XX Personal Services - Employee Benefits		45.61	0.00
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		2,500.00	0.00
			2XX Personal Services - Employee Benefits		48.38	0.00
	377 Advanced Opportunity Aid					
		377 State - Advanced Opportunity Aid				
		1XXX Instruction				
			3XX Purchased Professional and Technical Services		0.00	7,374.50
			6XX Supplies and Materials		0.00	543.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					11,138.96	7,917.50



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						163,015.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,868.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,917.50 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						176,966.62 (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	605.38	245.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		605.38	245.54

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:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance	76,019.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	245.54	(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)	76,265.06	(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
1111	District Levy - Real Property	0.00	113,621.27
1112	District Levy - Personal Property	0.00	2,377.66
1114	District Levy - Personal Property/Mobile Homes	0.00	868.53
1190	Penalties and Interest on Taxes	0.00	318.86
1510	Interest Earnings	4,866.74	2,084.98
3283	State - School Major Maintenance Aid (SMMA)	30,542.75	30,167.00
6100	Material Prior Period Revenue Adjustments	0.00	1,050.98
612	Building Reserve - Voted		
1111	District Levy - Real Property	94,924.45	0.00
1112	District Levy - Personal Property	2,656.60	0.00
1114	District Levy - Personal Property/Mobile Homes	781.46	0.00
1190	Penalties and Interest on Taxes	216.76	0.00
613	Building Reserve - Non Voted		
1111	District Levy - Real Property	18,099.86	0.00
1112	District Levy - Personal Property	506.05	0.00
1114	District Levy - Personal Property/Mobile Homes	149.07	0.00
1190	Penalties and Interest on Taxes	41.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		152,785.10	150,489.28

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

PRC	Program	Function	Object	2021 Value	2022 Value
612	Building Reserve - Voted				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	12,550.00	97,640.00
613	Building Reserve - Non Voted				
	190 School Safety Projects				
		21XX Support Services - Students			
		1XX	Personal Services - Salaries	20,142.12	0.00
		2XX	Personal Services - Employee Benefits	106.65	0.00
		3XX	Purchased Professional and Technical Services	0.00	34,500.00
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	34,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				67,298.77	132,140.00



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						668,957.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						150,489.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						132,140.00 (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	3,300.59	(4b)		-3,300.59
						-3,300.59 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						684,006.53 (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	941.75	381.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>941.75</u>	<u>381.94</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					118,263.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					381.94	(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)					118,645.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	5,965.80	3,115.28
128	County Schools Technology Services		
	5700 Resources Transferred from Other School Districts or Cooperatives	194,948.51	187,781.24
201	General Fund		
	1900 Other Revenue from Local Sources	0.00	39,900.00
	5300 Operating Transfers from Other Funds	50,743.05	58,013.76
	5700 Resources Transferred from Other School Districts or Cooperatives	116,866.30	309,823.09
221	Curriculum		
	5300 Operating Transfers from Other Funds	125,000.00	0.00
262	Maintenance		
	1900 Other Revenue from Local Sources	15,920.71	6,234.94
	5300 Operating Transfers from Other Funds	23,000.00	84,405.69
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	4,500.90
472	Construction Academy		
	5200 Sale or Compensation for Loss of Assets	0.00	28,950.00
824	CMEC Building - Monthly Expenses		
	1900 Other Revenue from Local Sources	0.00	5,785.77
825	CMEC Building - Major Expenses		
	1900 Other Revenue from Local Sources	13,912.06	15,750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		546,356.43	744,260.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2021 Value	2022 Value
128	County Schools Technology Services				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			1XX Personal Services - Salaries	117,147.80	123,308.62
			2XX Personal Services - Employee Benefits	32,743.61	34,144.99
			3XX Purchased Professional and Technical Services	0.00	5,028.56
			4XX Purchased Property Services	339.00	0.00
			5XX Other Purchased Services	5,481.76	6,703.91
			6XX Supplies and Materials	7,325.83	36,555.22
			7XX Property and Equipment Acquisition	14,595.00	0.00
			8XX Other Expenditures	750.00	750.00
201	General Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials	12,431.35	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2021 Value	2022 Value	
		222X	Educational Media Services			
			3XX Purchased Professional and Technical Services	962.50	962.50	
			6XX Supplies and Materials	0.00	282.08	
		25XX	Support Services - Business			
			3XX Purchased Professional and Technical Services	3,706.45	0.00	
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	300.00	0.00	
			5XX Other Purchased Services	209.36	0.00	
			6XX Supplies and Materials	0.00	4,537.24	
			7XX Property and Equipment Acquisition	33,004.66	0.00	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	53,167.50	
221	Curriculum					
		1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	4,500.00	9,000.00	
			6XX Supplies and Materials	4,195.77	3,180.54	
262	Maintenance					
		1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	32,762.00	0.00	
			7XX Property and Equipment Acquisition	20,500.00	22,613.00	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	50,760.00	
472	Construction Academy					
		1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction			
			4XX Purchased Property Services	4,264.86	4,462.86	
			5XX Other Purchased Services	721.00	721.00	
824	CMEC Building - Monthly Expenses					
		8XX	Community Services Programs			
		33XX	Community Services			
			4XX Purchased Property Services	5,056.68	0.00	
			5XX Other Purchased Services	413.04	0.00	
825	CMEC Building - Major Expenses					
		8XX	Community Services Programs			
		33XX	Community Services			
			4XX Purchased Property Services	175.83	142.75	
			6XX Supplies and Materials	19.35	15.30	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>301,605.85</u>	<u>356,336.07</u>	



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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance						1,008,629.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						744,260.67 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						356,336.07 (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)						1,396,554.11 (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
	1XXX Revenues from Student Activities	158,925.85	391,033.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>158,925.85</u>	<u>391,033.62</u>

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	190,009.06	386,534.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>190,009.06</u>	<u>386,534.67</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	101,260.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	391,033.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	386,534.67	(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)	105,759.59	(5)



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Detail Expenditure

Fund	Account	Description	2021 Value	2022 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	120,685.21	127,222.97
XX	39X 1XXX 112	Certified Teacher Staff Salaries	196,916.84	193,028.03
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,140,720.31	1,176,775.16
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,977.07	11,099.06
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	666.03	610.84
XX	XXX 26XX 41X	Energy Utility Services	155,863.43	193,850.55
XX	XXX 4XXX 715	Land Improvements	0.00	50,760.00
XX	XXX 4XXX 725	Major Construction Services	12,550.00	185,038.24
XX	XXX XXXX 355	Technology Contracted Services	0.00	15,847.30
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	10,139.95
XX	XXX XXXX 535	Technology Communication Services	5,945.56	6,746.25
XX	XXX XXXX 563	Educational Fees to Detention Facilities	3,560.00	13,243.90
XX	XXX XXXX 682	Technology Supplies	63,795.58	63,105.59
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	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	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	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	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	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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	53,662.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	53,662.35

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,887.45
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	77,273.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	219,613.78
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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



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	133,391.84	30,956.08	0.00	0.00	0.00
280	1XXX	2XX	17,802.27	5,118.86	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	282.46	13,243.90	0.00	0.00	0.00
280	1XXX	6XX	4,061.22	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	14,757.15	0.00	0.00	0.00	0.00
Totals			170,294.94	49,318.84	0.00	0.00	0.00

219,613.78

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. 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
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	967,172.86	0.00	109,813.00	7,500.00	1,069,485.86
Buildings	10,990,594.58	0.00	133,098.24	0.00	11,123,692.82
Machinery and Equipment	2,834,164.88	0.00	369,841.86	47,036.07	3,156,970.67
*** Construction in Progress	0.00	0.00	0.00	0.00	0.00
Totals at Historical Cost	15,152,580.77	0.00	612,753.10	54,536.07	15,710,797.80
Depreciation					
Improvement Accum	755,245.73	0.00	23,919.42	3,375.00	775,790.15
Building Accum	5,387,782.50	0.00	356,233.53	0.00	5,744,016.03
Machinery and Equipment Accum	1,618,150.42	0.00	217,992.19	43,636.07	1,792,506.54
Total Accumulated Depreciation	7,761,178.65	0.00	598,145.14	47,011.07	8,312,312.72
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	7,391,402.12	0.00	14,607.96	7,525.00	7,398,485.08

* 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.



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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	198,058.46	0.00	0.00	17,474.78	180,583.68	0.00	180,583.68
Other Post Employment Benefits	2,108,457.45	0.00	0.00	1,291,945.05	816,512.40	0.00	816,512.40
Other	11,700.00	0.00	0.00	6,500.00	5,200.00	0.00	5,200.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,318,215.91	0.00	0.00	1,315,919.83	1,002,296.08	0.00	1,002,296.08

* 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	931,699.22	0.00	348,118.70	583,580.52
Net Pension - TRS	2,915,646.60	0.00	657,751.24	2,257,895.36