

**LEWISTOWN PUBLIC SCHOOLS  
BOARD OF TRUSTEES**

**LINCOLN BOARD ROOM**

215 7<sup>th</sup> Avenue South  
Lewistown, Montana 59457

**MONDAY, August 14, 2023**

**REGULAR BOARD MEETING**

**PAGE 1**

Meeting ID

[meet.google.com/ccw-qomy-dip](https://meet.google.com/ccw-qomy-dip)

Phone Numbers

[\(US\)+1 605-743-0395](tel:+16057430395)

PIN: 421 669 826#

**CALL TO ORDER (6:00 p.m.)**

1. Roll Call
2. Pledge of Allegiance
3. Motion to Set Agenda
4. Presentation – Michelle Trafton, MTSS Update
5. Discussion – Bond Progress
6. Report—Committees of the Board
7. Report—Investment
8. Report—Superintendent

**PUBLIC PARTICIPATION**

9. Recognition of Parents, Patrons, and Others Who Wish to Address the Board on Non-Agenda Items

**ACTION ITEMS**

**MINUTES**

10. Minutes of the July 10, 2023, Regular Board Meeting

**APPROVAL OF CLAIMS**

11. Claims

**INDIVIDUAL ITEMS**

12. Approve Lewistown Public Schools 2022-2023 Annual Reports
13. Approve K-6 Elementary School 2023-2024 Student Handbook
14. Approve Junior High School 2023-2024 Student Handbook
15. Approve Fergus High School 2023-2024 Student Handbook
16. Approve Elementary Trustees' Financial Summary for the 2022-2023 Fiscal Year
17. Approve High School Trustees' Financial Summary for the 2022-2023 Fiscal Year
18. Approve Elementary Budget for the 2023-2024 Fiscal Year
19. Approve High School Budget for the 2023-2024 Fiscal Year
20. Approve Second Reading Board Policy 3100 – Early Enrollment for Exceptional Circumstances
21. Approve Additions to the Substitute List for the 2023-2024 School Year
22. Approve Personnel Report

**ADJOURNMENT**

*A hard copy of the complete Agenda is available at the LPS Central Office  
or on the Lewistown Public Schools Website:*

<http://www.lewistown.k12.mt.us/content/266>

## PUBLIC PARTICIPATION

The Board of Education encourages participation at public School Board meetings. Under normal circumstances it is desirable to allow everyone to address the Board. However, when there are many persons who wish to address the Board, the following rules shall apply to protect the public's right to be heard:

- Speaker must first be recognized by the Chair and identify him/herself.
- Comments may not infringe on the rights to privacy of another.
- Each speaker shall be allowed a presentation not to exceed three (3) minutes at the appropriate time on the Agenda.
- There will be a limit of one presentation per person.
- The Board requests that organizations and groups be represented by a single spokesperson. The spokesperson for each group shall be limited to a presentation of three (3) minutes. To save repetition and time, the Board also requests that persons not speak if a previous speaker has expressed a similar position on the same issue.
- Appropriate comments are welcome but no action is likely to be taken at this time to ensure that others have the opportunity to address the same issue also. Items discussed may, at the discretion of the Board, be placed on a later agenda.
- The Board will accept comments from the public on each agenda item as it is discussed.

By a majority vote of the Board, these rules may be suspended for special reasons at any particular meeting. Further, the Board may reserve the right to adjust the length of time.

**LEWISTOWN PUBLIC SCHOOLS  
Lewistown, Montana**

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

4

**ITEM TITLE:** PRESENTATION – MICHELLE TRAFTON, MTSS UPDATE

**Requested By:** Board of Trustees    **Prepared By:** Thom Peck

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**SUMMARY:**

Michelle Trafton, District MTSS Coordinator, will present information on LPS Multi-Tiered Systems of Support (MTSS) and how that is integrated in each school.

**SUGGESTED ACTION:** Informational

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**Additional Information Attached**

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**NOTES:**

LEWISTOWN PUBLIC SCHOOLS  
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/14/2023

Agenda Item No.

5

ITEM TITLE: DISCUSSION – BOND PROGRESS

Requested By: Board of Trustees Prepared By: Thom Peck

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SUMMARY:

Shane Swandal, Hulteng Corp. and our Building Representative, will brief the Board of Trustees on the progress of the Elementary Bond.

SUGGESTED ACTION: Informational

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Additional Information Attached

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NOTES:

LEWISTOWN PUBLIC SCHOOLS  
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/14/2023

Agenda Item No.

6

ITEM TITLE: REPORT—COMMITTEES OF THE BOARD

Requested By: Board of Trustees Prepared By: Committee

**SUMMARY:**

The Board of Trustees has the opportunity to provide updates on their various committees.

Attached is the list for Standing Committees of the Board for the 2023-2024 School Year.

**SUGGESTED ACTION:** Informational

**Additional Information Attached**

**NOTES:**

**STANDING COMMITTEES OF THE BOARD  
2023-2024 School Year**

Committee	Number on Comm.	CJ Bailey	Kris Birdwell	Whitney Brady	John Carlson	Zane Fulbright	Kevin Hodge	Lisa Koch
<b>Building &amp; Grounds</b>	3	X	X	X				
<b>Insurance Risk Committee</b>	2				X		X	

**OTHER COMMITTEES WITH BOARD REPRESENTATION  
2023-2024 School Year**

Committee	Number on Comm.	CJ Bailey	Kris Birdwell	Whitney Brady	John Carlson	Zane Fulbright	Kevin Hodge	Lisa Koch
<b>Activities</b>	3	X	X			X		
<b>Curriculum Committees:</b>								
Science	2			X				X
<b>Health Insurance Program</b>	2			X			X	
<b>School Calendar</b>	1					X		
<b>Vocational Advisory Council</b>	1					X		
<b>Gaining</b>	3		X	X	X			
<b>Policy Review</b>	3				X	X		X
<b>Assessment</b>	2						X	X
<b>Classified Salary/Benefit Review</b>	2	X					X	

LEWISTOWN PUBLIC SCHOOLS  
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/14/2023

Agenda Item No.

7

ITEM TITLE: REPORT—INVESTMENT

Requested By: Superintendent Prepared By: Rebekah Rhoades

**SUMMARY:**

Interest earned for July 2023 was as follows:

Elementary – \$16,067.54  
High School - \$14,144.26

STIP Elementary Bond Interest for July 2023 was \$77,466.37.

**SUGGESTED ACTION:** Informational

**Additional Information Attached**

**NOTES:**

**LEWISTOWN PUBLIC SCHOOLS**  
**Lewistown, Montana**  
**BOARD AGENDA ITEM**

Meeting Date

08/14/2023

Agenda Item No.

8

ITEM TITLE: REPORT—SUPERINTENDENT

Requested By: Superintendent Prepared By: Thom Peck

**SUMMARY:**

Time is provided on the agenda for the Superintendent to discuss with the Board any calendar items, concerns, correspondence, future agenda items, and announcements.

- ❖ Staffing Update
- ❖ Preliminary Enrollment
- ❖ MSU Pre-Practicum Students – September 8 & Week of September 25-29
- ❖ Lewistown Art Center After-School Opportunity
- ❖ **Back-to-School Schedule—**
  - Tuesday, August 8, 2023 – Fall Sports Parent Meeting, 7 pm @ FCPA
  - Thursday, August 10, 2023 – FHS Golf Begins
  - ELA and Math Curriculum Meetings – August 10-17
  - Friday, August 11, 2023 – FHS Fall Sports Begins XC, FB, VB, and CH)
  - Monday, August 14, 2023 – New Teacher & Mentor Orientation
  - Monday, August 21, 2023
    - 8:30 a.m. – All Staff Orientation
    - 10:00 a.m. – **Board & Staff School Pictures**
    - Substitute Discussion/Orientation
    - School Building and Department Meetings/Orientation
  - Tuesday, August 22, 2023—Classroom and School Buildings/Department Mtgs.
    - 11:30 a.m. – 1 p.m. - All Staff & Family BBQ – FHS Cafeteria
  - Wednesday, August 23, 2023
    - First Day of School for 5<sup>th</sup>-12<sup>th</sup> Grade Students**
- ❖ Ministerial Breakfast—Wednesday, September 9, 2023—9:00 a.m., Board Room
- ❖ Snowy Mountain Development – Board Training, September 13, 2-5 p.m.
- ❖ MCEL—October 18-20 2023 @ Billings
- ❖ Out of State Travel (Cody, WY) for VB (September 1-2) and WR (Powell, WY) Dec. 8-9
- ❖ Federal Funding PROPOSALS for Education for the 2024-25 school year. House proposes a 28% cut in Federal Funding inc. 80% cut in Title I and eliminating Title II. Senate PROPOSAL has a moderate increase and maintaining Title I & Title II. No agreement will deem a 1% decrease.

**SUGGESTED ACTION:** Informational

**Additional Information Attached**

**LEWISTOWN PUBLIC SCHOOLS**  
**Lewistown, Montana**  
**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

9

**ITEM TITLE:** RECOGNITION OF PARENTS, PATRONS, AND OTHERS WHO WISH TO ADDRESS  
THE BOARD ON NON-AGENDA ITEMS

**Requested By:** Board of Trustees **Prepared By:** \_\_\_\_\_

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**SUMMARY:**

Time is provided on the agenda for anyone who wishes to address the Board on non-agenda items.

**SUGGESTED ACTION:**

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**Additional Information Attached**

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**NOTES:**

**LEWISTOWN PUBLIC SCHOOLS  
Lewistown, Montana**

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

10

**ITEM TITLE:** MINUTES

**Requested By:** Board of Trustees **Prepared By:** Rebekah Rhoades

**SUMMARY:**

The following minutes are attached for your approval:

- Minutes of the July 10, 2023, Regular Board Meeting

**SUGGESTED ACTION:** Approve Minutes as Presented

**Additional Information Attached**

**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						

**MINUTES  
LEWISTOWN PUBLIC SCHOOLS  
BOARD OF TRUSTEES**

**LINCOLN BOARD ROOM and via Google Meet**  
215 7<sup>th</sup> Avenue South  
Lewistown, Montana 59457

**MONDAY, July 10, 2023**

**REGULAR BOARD MEETING**

**CALL TO ORDER (6:00 p.m.)**

1. ROLL CALL

TRUSTEES PRESENT:

Whitney Brady, Zane Fulbright, John Carlson, Kevin Hodge, Kris Birdwell, CJ Bailey,  
Lisa Koch

TRUSTEES ABSENT:

STAFF PRESENT:

Superintendent Thom Peck and Business Manager/District Clerk Rebekah Rhoades

OTHERS PRESENT:

KXLO Radio, Lewistown News Argus and other interested parties both in  
person and via Google Meet.

2. PLEDGE OF ALLEGIANCE

The group recited the Pledge of Allegiance.

3. MOTION TO SET THE AGENDA – Approved Unanimously (Fulbright/Birdwell)

4. DISCUSSION—2022-2023 ANNUAL REPORT

The Lewistown Public Schools 2022-2023 Annual Report was presented to the Board of Trustees to review. This report will be placed on the next agenda as an action item for approval. Trustee Bailey requested that the Principals use the same format when presenting their assessment data. Trustee Carlson asked if a comparison to other schools was also available. Superintendent Peck explained the assessment process. Trustee Bailey requested that an Assessment report be presented at a Board Meeting in the Fall. Trustee Birdwell requested feedback on the FHS Parental Engagement section and if the current Parent Teacher Conference format will stay the same. Trustee Fulbright requested the opportunity to return to the previous format where parents could engage with the teacher.

5. REPORT—COMMITTEES OF THE BOARD

There were no committee meetings.

6. DISCUSSION – BOND UPDATE

Mr. Peck provided an update on the progress of the Elementary Bond Construction at Lewis & Clark and stated that the classrooms and library will be ready to use for the start of the school year. Mr. Peck stated that the roofing schedule has been challenging due to lack of workers and updated the Board on the progress of the JHS. Bidding for Garfield Elementary will take place this Fall.

7. REPORT—INVESTMENT

Interest earned and distributed for June 2023 was \$4,486.65 in Elementary and \$3,714.13 in the High School. June Elementary Bond STIP interest was \$76,970.55.

8. **REPORT—END OF YEAR TRANSFERS AND RECAP**

Rebekah Rhoades, Business Manager/District Clerk, updated the Board on the various end of year transfers for the 2022-2023 School Year and the amount of reserves. It was reported that the amount transferred will likely increase once the June books are balanced.

9. **REPORT—SUPERINTENDENT**

Superintendent Thom Peck shared that a Career Coach from OPI will be assisting the school district with maximizing career readiness, CTE programs, etc. The dual credit program has been expanded to include Boise State University. Mr. Peck shared the new accreditation standards called “Portrait of a Graduate” that go into effect this Fall. Mr. Peck is planning to schedule a training with MTSBA in August. Mr. Peck will be going to Helena to provide feedback on the accreditation standards. A staffing update was provided to the Board. Driver’s Education has been completed for the summer and an additional teacher in the District is now certified. The Board was updated on various dates and events happening throughout the district. Mr. Peck encouraged the Board to attend the opening PIR events and Ministerial Breakfast. An explanation of Legislative bills going into effect during the 2023-2024 school year were provided to the Trustees.

**PUBLIC PARTICIPATION**

10. **RECOGNITION OF PARENTS, PATRONS, AND OTHERS WHO WISH TO ADDRESS THE BOARD ON NON-AGENDA ITEMS**

Janet Grensten expressed her concern over the “extremist propaganda” that she received from Trustee Candidates prior to the election. She shared several State and Federal Laws and Court cases that address religious freedom and other items in schools. She challenged the board to follow policy, safeguard all children, staff and administration, allow all children feel safe in school and read/follow the 2000 Policy series.

Kendra Mihlfeld requested more information in the parent opt-out law and what age allows a student to opt out on their own rather than a parent’s permission. Mr. Peck responded that 18 is the legal age when students become adults. She requested information regarding the AP scores and where they are provided. She requested that all parents be invited to parent teacher conferences, not just those that are struggling.

Kirk Eastman thanked the Board for their work and supported the new Trustees. He explained that even though individuals do not agree, it does not mean that those voted into office are not doing their best.

Eric Vanderbeek addressed the statement made by Kirk Eastman. He provided the aspect that elected representatives are still required to be held accountable. He is also concerned regarding the extremist information provided and plans to attend future meetings to hold Board Members accountable. He thanked those individuals for wanting to serve the school and is hopeful that all of the Trustees “hearts are in the right place” when it comes to the school district.

**ACTION ITEMS**

**MINUTES**

11. **MINUTES OF THE JUNE 12, 2023, REGULAR BOARD MEETING WITH THE AMENDMENT TO CORRECT THE KINDNESS AND RESPECT COMMITTEE TO INCLUDE TRUSTEE BIRDWELL, NOT FULBRIGHT**

– approved unanimously (Birdwell/Brady).

**APPROVAL OF CLAIMS**

12. **CLAIMS** – the claims referenced in the 2022-2023 Bill Schedule and submitted through June 30,

2022, were approved unanimously (Brady/Koch). The Finance Committee for July-September 2023 are Board Chair CJ Bailey, Whitney Brady, John Carlson and Lisa Koch.

## INDIVIDUAL ITEMS

13. APPROVE CHANGES FOR THE 2023-2024 ELEMENTARY AND JR. HIGH SCHOOL STUDENT HANDBOOKS – (Birdwell/Hodge)  
The Board identified several errors in the handbooks and requested to move this agenda item to the August Board Meeting.  
MOTION TO POSTPONE – approved unanimously (Birdwell/Brady)
14. APPROVE SECOND READING BOARD POLICY 2050 – STUDENT INSTRUCTION – approved unanimously (Brady/Hodge).  
Trustee Brady requested to know if there are any policies being considered at this meeting that Superintendent Peck feels should not be put in policy and he responded that he believes that all should be implemented.
15. APPROVE SECOND READING BOARD POLICY 2167 – CORRESPONDENCE COURSES – approved unanimously (Fulbright/Carlson).
16. APPROVE SECOND READING BOARD POLICY 2168 – ONLINE AND DISTANCE LEARNING – approved unanimously (Fulbright/Brady).
17. APPROVE SECOND READING BOARD POLICY 2170 – DIGITAL ACADEMY – approved unanimously (Fulbright/Carlson).
18. APPROVE SECOND READING BOARD POLICY 2170P – DIGITAL ACADEMY – approved unanimously (Fulbright/Hodge).
19. APPROVE SECOND READING BOARD POLICY 3100 – EARLY ENROLLMENT FOR EXCEPTIONAL CIRCUMSTANCES – (Fulbright/Carlson).  
Several Trustees had questions regarding the policy and requested that Thom explain the changes made by Legislature. The Board expressed concern that they are approving this too soon and collectively agreed to postpone approval.  
MOTION TO POSTPONE – approved unanimously (Fulbright/Brady)
20. APPROVE SECOND READING BOARD POLICY 3121 – ENROLLMENT AND ATTENDANCE RECORDS – approved unanimously (Fulbright/Birdwell).
21. APPROVE SECOND READING BOARD POLICY 3121P – ENROLLMENT AND ATTENDANCE RECORDS AVERAGE NUMBER BELONGING – approved unanimously (Brady/Carlson).
22. APPROVE SECOND READING BOARD POLICY 3413 – STUDENT IMMUNIZATION – approved unanimously (Birdwell/Hodge).
23. APPROVE SECOND READING BOARD POLICY 3417 – COMMUNICABLE DISEASES – approved unanimously (Fulbright/Brady).
24. APPROVE SECOND READING BOARD POLICY 5230 – PREVENTION OF DISEASE TRANSMISSION – approved unanimously (Fulbright/Brady).
25. APPROVE SECOND READING BOARD POLICY 5130 – STAFF HEALTH – approved unanimously (Fulbright/Hodge).
26. APPROVE SECOND READING BOARD POLICY 5223– PERSONAL CONDUCT TO EXCLUDE THE FIREARMS AND WEAPONS SECTION – approved unanimously (Birdwell/Hodge).  
Discussion by the Board ensued regarding the exclusion of the Firearms and Weapons section with the decision to remove that section, but to keep the reference to the MCA code addressing Firearms and Weapons in the policy.
27. APPROVE SECOND READING BOARD POLICY 5321 – LEAVES OF ABSENCE – approved unanimously (Fulbright/Birdwell).
28. APPROVE SECOND READING BOARD POLICY 1310 – DISTRICT POLICIES AND PROCEDURES – approved unanimously (Fulbright/Carlson).
29. APPROVE SECOND READING BOARD POLICY 2221 – SCHOOL EMERGENCIES – approved unanimously (Hodge/Fulbright).

30. APPROVE SECOND READING BOARD POLICY 2221P - SCHOOL CLOSURE – approved unanimously (Fulbright/Brady).
31. APPROVE SECOND READING BOARD POLICY 4330 – COMMUNITY USE OF FACILITIES – approved unanimously (Fulbright/Hodge).
32. APPROVE SECOND READING BOARD POLICY 8301 – DISTRICT SAFETY – approved unanimously (Hodge/Brady).  
MOTION TO AMEND TO REMOVE ALL LANGUAGE PAST [OPTIONAL]: TO THE SECTION TITLED “ACCIDENT REPORTS” – approved unanimously (Hodge/Birdwell)
33. APPROVE FIRST READING OF NEW BOARD POLICY 5322 – MILITARY LEAVE – approved unanimously (Fulbright/Brady).
34. APPROVE EXTENSION OF WINIFRED BUS ROUTES INTO THE LEWISTOWN SCHOOL DISTRICT – approved unanimously (Brady/Hodge).
35. APPROVE EXTENSION OF ROY BUS ROUTES INTO THE LEWISTOWN SCHOOL DISTRICT – approved unanimously (Carlson/Fulbright).
36. APPROVE AND REVIEW ESSER RE-OPENING PLAN – approved unanimously (Brady/Hodge).
37. APPROVE CHANGE OF BUS STOP AT HILGER – approved unanimously (Carlson/Brady).
38. APPROVE RECOMMENDATION OF 8<sup>TH</sup> GRADE SPORTS PARTICIPATION AT FERGUS HIGH SCHOOL – (Birdwell). Motion dies for lack of second.
39. APPROVE PERSONNEL REPORT – approved unanimously (Hodge/Fulbright).

**ADJOURNMENT**

The meeting was adjourned at 8:25 p.m. The next regular meeting will be held at 6:00 p.m. on Monday, August 14, 2023, at the Lincoln Board Room.

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**CJ BAILEY**  
**BOARD CHAIR**

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**REBEKAH RHOADES**  
**BUSINESS MANAGER/CLERK**

**LEWISTOWN PUBLIC SCHOOLS  
Lewistown, Montana**

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

11

**ITEM TITLE:** CLAIMS

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**Requested By:** Board of Trustees    **Prepared By:** Chris Gobble

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**SUMMARY:**

Approve claims paid through August 10, 2023, as approved by the Finance Committee.

Members of the Finance Committee for July-September 2023 include: Board Chair CJ Bailey, Whitney Brady, John Carlson and Lisa Koch.

**SUGGESTED ACTION:** Approve Claims as Presented

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**Additional Information Attached**

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**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						

**LEWISTOWN PUBLIC SCHOOLS**  
**Lewistown, Montana**

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

12

**ITEM TITLE:** APPROVE LEWISTOWN PUBLIC SCHOOLS 2022-2023 ANNUAL REPORT ELECTION

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**Requested By:** Board of Trustees **Prepared By:** Thom Peck

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**SUMMARY:**

The Board of Trustees needs to approve the Lewistown Public Schools Annual Report as presented at the July 10, 2023 Regular Board Meeting.

**SUGGESTED ACTION:** Approve Lewistown Public Schools 2022-2023 Annual Report

**Additional Information Attached**

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**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						

**LEWISTOWN PUBLIC SCHOOLS  
Lewistown, Montana**

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

13

**ITEM TITLE:** APPROVE K-6 ELEMENTARY SCHOOL 2023-2024 STUDENT HANDBOOK

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**Requested By:** Board of Trustees **Prepared By:** Thom Peck

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**SUMMARY:**

The Board of Trustees needs to approve the K-6 Elementary School 2023-2024 Student Handbook. Hard copies of the full handbook will be provided at the meeting.

Policy Changes:

\*2nd Grade Release time is 5 minutes later

\*Tobacco, Vape and Drug policy matches FHS and Board Policy

**SUGGESTED ACTION:** Approve K-6 Elementary School 2023-2024 Student Handbook

**Additional Information Attached**

---

**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						

**LEWISTOWN PUBLIC SCHOOLS**  
Lewistown, Montana

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

14

**ITEM TITLE:** APPROVE JUNIOR HIGH SCHOOL 2023-2024 STUDENT HANDBOOK

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**Requested By:** Board of Trustees **Prepared By:** Thom Peck

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**SUMMARY:**

The Board of Trustees needs to approve the Junior High School 2023-2024 Student Handbook. Hard copies of the full handbook will be provided at the meeting.

Policy/Schedule Changes:

\*Both 7<sup>th</sup> and 8<sup>th</sup> Grade lunches will be 5 minutes longer and the Advisory/AR period will be 10 minutes shorter.

**SUGGESTED ACTION:** Approve Junior High School 2023-2024 Student Handbook

**Additional Information Attached**

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**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						

**LEWISTOWN PUBLIC SCHOOLS**  
**Lewistown, Montana**

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

15

**ITEM TITLE:** APPROVE FERGUS HIGH SCHOOL 2023-2024 STUDENT HANDBOOK

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**Requested By:** Board of Trustees **Prepared By:** Thom Peck

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**SUMMARY:**

The Board of Trustees needs to approve the Fergus High School 2023-2024 Student Handbook. Hard copies of the full handbook will be provided at the meeting.

No Changes in FHS Handbook Policy

**SUGGESTED ACTION:** Approve Fergus High School 2023-2024 Student Handbook

**Additional Information Attached**

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**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						

**LEWISTOWN PUBLIC SCHOOLS**  
**Lewistown, Montana**

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

16

**ITEM TITLE:** APPROVE ELEMENTARY TRUSTEES FINANCIAL SUMMARY FOR THE 2022-2023 FISCAL YEAR

**Requested By:** Board of Trustees    **Prepared By:** Rebekah Rhoades

**SUMMARY:**

Each year, Montana school districts are required to report their financial activity to the State of Montana. These financial statements, known as the Trustees’ Financial Summary or “TFS”, are the official financial statements of the District and will be audited this fall. TFS reports are available on the District website for public review.

The Board of Trustees needs to approve the Elementary Trustees’ Financial Summary for the 2022-2023 Fiscal Year.

The fixed assets portion still needs updated, but this does not affect the approval of the Report. Fixed asset numbers will be sent to the Board once they are complete.

**SUGGESTED ACTION:** Approve Elementary Trustees’ Financial Summary for the 2022-2023 Fiscal Year

**Additional Information Attached**

**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						



# Trustees' Financial Summary

**FY2022-23**

Submit ID:

**14 Fergus County**

**0258 Lewistown 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>	Rebekah Rhoades	<b>Phone #:</b>	(406) 535-8777
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\_\_\_\_\_  
(Signature)

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

<b>Chair, Board of Trustees:</b>	Doreen Heintz
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\_\_\_\_\_  
(Signature)

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

<b>County Superintendent</b>	Rhonda Long
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\_\_\_\_\_  
(Signature)

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

### Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

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.**



# Trustees' Financial Summary

**FY2022-23**

Submit ID:

**14 Fergus County**

**0258 Lewistown Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
021	Elementary Bond 2022	LOCAL		
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
117	Garfield Ski Trips	LOCAL		
128	Chromebook Fees - Online Learning	LOCAL		
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	LOCAL		
231	PTO - Billable	LOCAL		
232	Garfield PTO Donations	LOCAL	2013	
233	Highland Park PTO Donations	LOCAL	2013	
234	Lewis & Clark PTO Donations	LOCAL	2013	
235	LJHS PTO Donations	LOCAL	2013	
236	Coats for Kids	LOCAL	2013	
237	Sports Inc Donation	LOCAL		
238	Spika/Community 7-12 School Supply Donation	LOCAL		
261	Retiree Health Insurance	LOCAL		
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
327	Advancing Ag Ed	STATE		
355	Activity Bus Insurance Claims	LOCAL		
365	Indian Ed For All	STATE		
377	Advanced Opportunity Aid	STATE		
451	Carl Perkins - JHS	FEDERAL		
458	MTSS	FEDERAL		
493	Indirect Costs	LOCAL		
494	Title I - Schoolwide	FEDERAL	2012	Federal
509	Reimbursable from Student Activities	LOCAL		
542	Elementary Book Fair	LOCAL	2009	
566	Moodie Donation	LOCAL	2012	
612	Building Reserve - Voted	STATE		
613	Building Reserve - Non Voted	STATE		



# Trustees' Financial Summary

**FY2022-23**

Submit ID:

**14 Fergus County**

**0258 Lewistown Elem**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
633	District Reimbursements	LOCAL	2008	
738	ARPA HOMELESS	FEDERAL		
775	ESSER II - ARPA BASE	FEDERAL		
776	ESSER II - ARPA SPED	FEDERAL		
777	ESSER II - ARPA SUPPLEMENTAL	FEDERAL		
785	ESSER III - ARPA BASE	FEDERAL		
787	ESSER III - ARPA LEARNING LOSS	FEDERAL		
865	Tolerance Grant	LOCAL		



# Trustees' Financial Summary

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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)	703,635.92	190,046.96	557,162.10	270,982.47
02	Taxes Receivable - Real and Personal (120-149)	52,316.57	11,663.94	5,232.78	
03	Taxes Receivable - Protested (150-159)	489.18	96.33	2.54	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				35,815.74
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	756,441.67	201,807.23	562,397.42	306,798.21
<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)	52,805.75	11,760.27	5,235.32	20,151.20
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				35,815.74
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	703,635.92	190,046.96	557,162.10	250,831.27
52	<b>TOTAL FUND BALANCE/EQUITY</b>	703,635.92	190,046.96	557,162.10	286,647.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	756,441.67	201,807.23	562,397.42	306,798.21



# Trustees' Financial Summary

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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)	38,653.68	185,318.61	580,283.01	
02	Taxes Receivable - Real and Personal (120-149)	4,894.93			
03	Taxes Receivable - Protested (150-159)	12.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			141,892.00	
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>	43,560.81	185,318.61	722,175.01	
<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)	4,907.13			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	38,653.68	185,318.61	722,175.01	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	38,653.68	185,318.61	722,175.01	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	43,560.81	185,318.61	722,175.01	



# Trustees' Financial Summary

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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)			9,813.20	29,172.24
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>			9,813.20	29,172.24
<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			9,813.20	29,172.24
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,813.20	29,172.24
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,813.20	29,172.24



# Trustees' Financial Summary

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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)	98,018.47			
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>	98,018.47			
<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	98,018.47			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	98,018.47			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	98,018.47			



# Trustees' Financial Summary

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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)	127,803.36	122,504.95		53,556.97
02	Taxes Receivable - Real and Personal (120-149)	1,750.47			38,893.11
03	Taxes Receivable - Protested (150-159)	17.36			48.93
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>	129,571.19	122,504.95		92,499.01
<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)	1,767.83			38,942.04
<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	127,803.36	122,504.95		53,556.97
52	<b>TOTAL FUND BALANCE/EQUITY</b>	127,803.36	122,504.95		53,556.97
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	129,571.19	122,504.95		92,499.01



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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)	17,472,377.82	1,175,038.96		
02	Taxes Receivable - Real and Personal (120-149)		3,744.26		
03	Taxes Receivable - Protested (150-159)		27.67		
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>	17,472,377.82	1,178,810.89		
<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)		3,771.93		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	8,908,953.28			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	8,563,424.54	1,175,038.96		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	17,472,377.82	1,175,038.96		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,472,377.82	1,178,810.89		



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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)			109,540.12	
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)				
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>			109,540.12	
<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)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			109,540.12	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			109,540.12	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			109,540.12	



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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)			80,501.52	
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>			80,501.52	
<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			80,501.52	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			80,501.52	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			80,501.52	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	717,466.95	140,764.67		
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>	717,466.95	140,764.67		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	717,466.95	140,764.67		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	717,466.95	140,764.67		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	717,466.95	140,764.67		



# Trustees' Financial Summary

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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>				



# Trustees' Financial Summary

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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>				



# Trustees' Financial Summary

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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		1,795,645.38	1,793,594.72
1112	District Levy - Personal Property		38,567.37	59,058.74
1114	District Levy - Personal Property/Mobile Homes		13,133.95	19,163.11
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		11,706.51	8,457.86
1190	Penalties and Interest on Taxes		5,435.23	6,834.60
1510	Interest Earnings		3,002.74	3,885.80
3110	Direct State Aid		2,468,226.86	2,603,672.86
3111	Quality Educator		237,806.41	262,972.75
3112	At Risk Student		29,756.01	29,875.74
3113	Indian Education For All		19,771.70	20,905.44
3114	American Indian Achievement Gap		5,575.00	5,267.00
3115	State Special Education Allowable Cost Payment to Districts		431,664.47	433,161.81
3116	Data For Achievement		18,926.83	20,016.42
3120	State - Guaranteed Tax Base Aid		1,668,204.72	1,791,982.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>6,747,423.18</b>	<b>7,058,848.86</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	2,387,068.15	2,492,419.55	
			2XX Personal Services - Employee Benefits	474,796.90	478,191.35	
			3XX Purchased Professional and Technical Services	800.00	520.19	
			4XX Purchased Property Services	15,862.83	16,036.98	
			5XX Other Purchased Services	9,781.86	3,786.21	
			6XX Supplies and Materials	71,567.61	96,342.80	
			7XX Property and Equipment Acquisition	9,448.27	12,893.27	
			810 Dues and Fees	0.00	88.96	
			8XX Other Expenditures	76.16	0.00	
		<b>21XX</b>	<b>Support Services - Students</b>			
			1XX Personal Services - Salaries	120,903.46	134,094.58	
			2XX Personal Services - Employee Benefits	29,917.35	31,285.74	
			3XX Purchased Professional and Technical Services	562.50	1,200.00	
			5XX Other Purchased Services	3,954.31	3,465.94	
			6XX Supplies and Materials	1,556.14	848.56	
			810 Dues and Fees	0.00	45.00	
			8XX Other Expenditures	219.00	0.00	



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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
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		1XX	Personal Services - Salaries	11,418.77	1,440.00
		2XX	Personal Services - Employee Benefits	50.89	6.62
		3XX	Purchased Professional and Technical Services	3,483.40	2,603.52
		5XX	Other Purchased Services	1,443.50	2,563.28
		810	Dues and Fees	0.00	129.00
		<b>222X</b>	<b>Educational Media Services</b>		
		1XX	Personal Services - Salaries	110,971.34	128,748.52
		2XX	Personal Services - Employee Benefits	23,568.83	29,010.18
		4XX	Purchased Property Services	0.00	460.27
		5XX	Other Purchased Services	11,079.61	0.00
		6XX	Supplies and Materials	7,864.02	19,821.90
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	93,446.51	97,337.25
		2XX	Personal Services - Employee Benefits	25,421.40	26,522.65
		3XX	Purchased Professional and Technical Services	18,923.99	25,063.67
		5XX	Other Purchased Services	26,833.53	35,077.28
		6XX	Supplies and Materials	2,810.89	3,079.52
		810	Dues and Fees	0.00	8,821.40
		8XX	Other Expenditures	8,698.76	0.00
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	464,497.31	525,366.58
		2XX	Personal Services - Employee Benefits	141,496.91	149,134.48
		5XX	Other Purchased Services	19,010.14	22,411.27
		6XX	Supplies and Materials	3,940.82	5,661.79
		810	Dues and Fees	0.00	1,907.00
		8XX	Other Expenditures	2,217.50	0.00
		<b>258X</b>	<b>Admin. Tech. - Technology Coordinator</b>		
		1XX	Personal Services - Salaries	80,173.53	74,863.97
		2XX	Personal Services - Employee Benefits	36,748.65	32,220.11
		3XX	Purchased Professional and Technical Services	3,140.20	10,527.29
		4XX	Purchased Property Services	0.00	100.00
		5XX	Other Purchased Services	1,057.70	795.50
		6XX	Supplies and Materials	3,230.15	0.00
		8XX	Other Expenditures	525.00	577.80
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	123,007.48	127,232.02
		2XX	Personal Services - Employee Benefits	36,830.63	31,808.75
		3XX	Purchased Professional and Technical Services	23,504.99	31,046.91
		4XX	Purchased Property Services	13,379.48	13,904.30
		5XX	Other Purchased Services	7,516.12	9,933.55
		6XX	Supplies and Materials	10,522.19	7,813.63



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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	
			810 Dues and Fees	0.00	1,442.11	
			8XX Other Expenditures	1,160.80	0.00	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	317,607.13	337,714.35	
			2XX Personal Services - Employee Benefits	125,824.80	135,591.93	
			3XX Purchased Professional and Technical Services	18,136.83	22,010.18	
			4XX Purchased Property Services	183,962.51	314,632.77	
			5XX Other Purchased Services	45,341.99	37,522.60	
			6XX Supplies and Materials	47,065.83	62,574.60	
			810 Dues and Fees	0.00	365.76	
			8XX Other Expenditures	338.14	0.00	
	<b>280</b>		<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	766,422.44	863,059.24	
			2XX Personal Services - Employee Benefits	185,403.99	173,233.13	
			4XX Purchased Property Services	0.00	4.35	
			5XX Other Purchased Services	758.43	1,574.52	
			6XX Supplies and Materials	6,719.58	5,586.73	
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
			5XX Other Purchased Services	0.00	1,800.00	
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	68,172.35	39,688.52	
	<b>365</b>		<b>Indian Education for All</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	16,089.36	10,034.86	
			2XX Personal Services - Employee Benefits	2,908.78	1,661.30	
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>			
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	7,988.17	7,996.23	
			2XX Personal Services - Employee Benefits	996.24	1,085.22	
	<b>720</b>		<b>School Sponsored Athletics</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>			
			5XX Other Purchased Services	129.38	0.00	
			6XX Supplies and Materials	4,630.78	0.00	
			8XX Other Expenditures	9.15	0.00	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	54,494.62	55,760.61	
			2XX Personal Services - Employee Benefits	6,318.10	5,667.25	
			3XX Purchased Professional and Technical Services	0.00	329.39	
			4XX Purchased Property Services	0.00	90.00	
			6XX Supplies and Materials	0.00	4,058.07	
			810 Dues and Fees	0.00	4.42	



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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
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			1XX	Personal Services - Salaries	112,590.57	105,095.25
			2XX	Personal Services - Employee Benefits	15,656.97	7,054.00
			5XX	Other Purchased Services	408.09	419.76
	<b>999</b>	<b>Undistributed</b>				
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920	Resources Transferred to Other School Districts or Cooperatives	314,323.99	96,607.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>6,746,787.80</u>	<u>6,989,873.38</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					634,660.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,058,848.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,989,873.38	(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)					703,635.92	(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		302,609.83	412,995.29
	1112 District Levy - Personal Property		6,484.70	12,863.56
	1114 District Levy - Personal Property/Mobile Homes		2,275.34	4,163.54
	1190 Penalties and Interest on Taxes		1,006.31	1,408.57
	1510 Interest Earnings		906.87	957.90
	1900 Other Revenue from Local Sources		25.00	61.95
	2220 County On-Schedule Transportation Reimbursement		49,056.31	46,844.94
	3210 State - On-Schedule Transportation Reimbursement		49,056.33	46,844.95
	5200 Sale or Compensation for Loss of Assets		10,417.26	2,797.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>421,837.95</b>	<b>528,938.12</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>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	11,130.00	11,629.93
			2XX Personal Services - Employee Benefits	2,543.08	2,568.83
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	29,313.29	29,832.52
			2XX Personal Services - Employee Benefits	9,452.20	8,584.70
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	14,837.14	16,955.33
			5XX Other Purchased Services	1,004.41	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	213,810.17	233,867.93
			2XX Personal Services - Employee Benefits	41,386.66	46,303.48
			3XX Purchased Professional and Technical Services	3,801.04	6,785.61
			4XX Purchased Property Services	15,019.86	4,118.45
			5XX Other Purchased Services	16,442.04	23,096.16
			6XX Supplies and Materials	87,453.37	88,766.82
			8XX Other Expenditures	107.23	0.00
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	40,515.69	37,880.82
			2XX Personal Services - Employee Benefits	16,716.03	18,024.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>503,532.21</b>	<b>528,415.47</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance						189,524.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						528,938.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						528,415.47 (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)						190,046.96 (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	241,019.62	192,449.55
1112	District Levy - Personal Property	5,090.90	6,109.35
1114	District Levy - Personal Property/Mobile Homes	1,605.81	2,144.31
1190	Penalties and Interest on Taxes	493.95	608.47
1510	Interest Earnings	1,351.43	2,386.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>249,561.71</b>	<b>203,698.12</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>27XX Student Transportation Services</b>					
			7XX Property and Equipment Acquisition	117,934.93	0.00
<b>720 School Sponsored Athletics</b>					
<b>27XX Student Transportation Services</b>					
			7XX Property and Equipment Acquisition	51,670.06	1,128.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>169,604.99</b>	<b>1,128.05</b>

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					354,592.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					203,698.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,128.05	(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)					557,162.10	(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
	1510 Interest Earnings	487.90	1,243.91
	1611 National School Lunch Program	31,013.36	271,337.36
	1630 Catering Sales	9,651.19	9,755.53
	1900 Other Revenue from Local Sources	0.00	1,113.29
	1920 Contributions/Donations from Private Sources	0.00	1,500.00
	3220 State - School Nutrition Match	1,514.04	0.00
	4550 Federal School Nutrition Reimbursement	379,201.80	328,120.57
	4555 School Nutrition Summer Food Service Program	373,289.69	0.00
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	5,000.00	31,947.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>800,157.98</b>	<b>645,017.66</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>461 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	0.00	31,716.48
			7XX Property and Equipment Acquisition	6,500.00	0.00
	<b>910 Food Services</b>				
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	11,909.33	13,384.09
			2XX Personal Services - Employee Benefits	685.99	798.55
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	179,775.05	170,343.83
			2XX Personal Services - Employee Benefits	29,192.00	26,556.49
			3XX Purchased Professional and Technical Services	534.80	10,598.90
			4XX Purchased Property Services	1,833.14	2,584.75
			5XX Other Purchased Services	1,283.50	1,580.39
			6XX Supplies and Materials	446,276.22	340,651.56
			810 Dues and Fees	0.00	750.00
			8XX Other Expenditures	3,417.60	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>681,407.63</b>	<b>598,965.04</b>



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## Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						241,244.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						645,017.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						598,965.04 (3)
Increase/Decrease of Reserve for Inventories						
This Year	35,815.74	Less Last Year	36,465.84	(4a)		-650.10
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						-650.10 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						286,647.01 (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
1111	District Levy - Real Property	186,496.94	178,525.29
1112	District Levy - Personal Property	3,932.23	5,578.07
1114	District Levy - Personal Property/Mobile Homes	1,240.27	1,911.99
1190	Penalties and Interest on Taxes	431.91	576.79
1510	Interest Earnings	212.11	365.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>192,313.46</b>	<b>186,957.40</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>280</b>	<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	133,139.65	190,934.58
		2XX	Personal Services - Employee Benefits	15,174.93	24,157.10
		3XX	Purchased Professional and Technical Services	3,811.79	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>152,126.37</b>	<b>215,091.68</b>

### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	66,787.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186,957.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	215,091.68	(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)	38,653.68	(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		1,112.23	1,479.57
	2240 County Retirement Distribution		892,012.85	861,019.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>893,125.08</b>	<b>862,499.44</b>

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		399,332.38	409,511.59
		<b>21XX Support Services - Students</b>				
			2XX Personal Services - Employee Benefits		20,248.86	22,504.70
		<b>221X Improvement of Instruction Services</b>				
			2XX Personal Services - Employee Benefits		1,889.33	249.98
		<b>222X Educational Media Services</b>				
			2XX Personal Services - Employee Benefits		18,471.21	23,527.03
		<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits		17,465.08	18,234.16
		<b>24XX Support Services - School Administration</b>				
			2XX Personal Services - Employee Benefits		76,601.90	86,467.17
		<b>258X Admin. Tech. - Technology Coordinator</b>				
			2XX Personal Services - Employee Benefits		13,032.06	12,299.04
		<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits		23,937.43	25,337.17
		<b>26XX Operation and Maintenance of Plant Services</b>				
			2XX Personal Services - Employee Benefits		50,938.94	54,404.85
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		32,391.56	36,660.86
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		147,378.82	176,053.01
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		5,929.82	5,661.48
	<b>365 Indian Education for All</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		2,809.93	1,661.54
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		24.42	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2022 Value	2023 Value
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits		1,358.48	1,364.72
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits		8,157.66	7,514.16
	<b>910</b>	<b>Food Services</b>				
		<b>25XX</b>	<b>Support Services - Business</b>			
			2XX Personal Services - Employee Benefits		1,894.63	2,063.31
		<b>31XX</b>	<b>Food Services</b>			
			2XX Personal Services - Employee Benefits		40,269.59	41,146.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>862,132.10</b>	<b>924,660.96</b>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					247,480.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					862,499.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					924,660.96	(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)					185,318.61	(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>102</b>	<b>Garfield Donations</b>	
	1900 Other Revenue from Local Sources	19.50
	1920 Contributions/Donations from Private Sources	483.16
<b>103</b>	<b>Highland Park Donations</b>	
	1900 Other Revenue from Local Sources	1,603.15
<b>104</b>	<b>Lewis &amp; Clark Donations</b>	
	1900 Other Revenue from Local Sources	2,370.75
	1920 Contributions/Donations from Private Sources	101.00
<b>105</b>	<b>LJHS Donations</b>	
	1900 Other Revenue from Local Sources	974.07
	1920 Contributions/Donations from Private Sources	5,099.00
<b>117</b>	<b>Garfield Ski Trips</b>	
	1900 Other Revenue from Local Sources	12,272.00
<b>128</b>	<b>Chromebook Fees - Online Learning</b>	
	1900 Other Revenue from Local Sources	573.00
<b>129</b>	<b>Flex Forfeitures</b>	
	1900 Other Revenue from Local Sources	326.29
<b>231</b>	<b>PTO - Billable</b>	
	1920 Contributions/Donations from Private Sources	8,564.83
<b>232</b>	<b>Garfield PTO Donations</b>	
	1920 Contributions/Donations from Private Sources	3,759.60
<b>233</b>	<b>Highland Park PTO Donations</b>	
	1920 Contributions/Donations from Private Sources	4,064.62
<b>234</b>	<b>Lewis &amp; Clark PTO Donations</b>	
	1920 Contributions/Donations from Private Sources	4,017.09
<b>235</b>	<b>LJHS PTO Donations</b>	
	1920 Contributions/Donations from Private Sources	3,561.04
<b>237</b>	<b>Sports Inc Donation</b>	
	1920 Contributions/Donations from Private Sources	2,000.00
<b>287</b>	<b>Aggregate Reim/Indirects</b>	
	1900 Other Revenue from Local Sources	750.00
	1920 Contributions/Donations from Private Sources	431.42
	1950 Services Provided Other School Districts or Coops	2,866.20
	1960 Services Provided Other Local Governmental Units	4,744.85
<b>327</b>	<b>Advancing Ag Ed</b>	
	3270 State - Advancing Agriculture Education	1,999.96
<b>458</b>	<b>MTSS</b>	
	4580 IDEA, Special Education State Personnel Development	6,402.36



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<b>493 Indirect Costs</b>		
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements		14,888.00
<b>494 Title I - Schoolwide</b>		
4940 Title I, ESEA, Schoolwide Program		467,012.00
<b>542 Elementary Book Fair</b>		
1900 Other Revenue from Local Sources		5,487.48
<b>566 Moodie Donation</b>		
1920 Contributions/Donations from Private Sources		8,000.00
<b>633 District Reimbursements</b>		
1900 Other Revenue from Local Sources		2,481.44
1920 Contributions/Donations from Private Sources		3,363.38
3357 Medicaid - Montana Administrative Claiming Reimbursement		26,790.32
5200 Sale or Compensation for Loss of Assets		50.00
<b>738 ARPA HOMELESS</b>		
7380 ARP - Homeless Children and Youth		8,578.00
<b>775 ESSER II - ARPA BASE</b>		
7750 CRRSA - State School Emergency Relief Fund		81,529.00
<b>776 ESSER II - ARPA SPED</b>		
7750 CRRSA - State School Emergency Relief Fund		10,561.00
<b>777 ESSER II - ARPA SUPPLEMENTAL</b>		
7750 CRRSA - State School Emergency Relief Fund		27,463.00
<b>785 ESSER III - ARPA BASE</b>		
7850 ARP - State School Emergency Relief Fund		511,439.00
<b>787 ESSER III - ARPA LEARNING LOSS</b>		
7850 ARP - State School Emergency Relief Fund		792.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u><u>1,235,418.51</u></u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>102</b>	<b>Garfield Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		647.93
			<b>102 Subtotal</b>		<u>647.93</u>
<b>103</b>	<b>Highland Park Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services		142.05
			<b>103 Subtotal</b>		<u>142.05</u>
<b>104</b>	<b>Lewis &amp; Clark Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services		2,434.15



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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
			6XX Supplies and Materials		831.16
			<b>104 Subtotal</b>		<u>3,265.31</u>
<b>105</b>	<b>LJHS Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		151.13
			7XX Property and Equipment Acquisition		5,000.00
			<b>105 Subtotal</b>		<u>5,151.13</u>
<b>117</b>	<b>Garfield Ski Trips</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		12,408.00
			<b>117 Subtotal</b>		<u>12,408.00</u>
<b>231</b>	<b>PTO - Billable</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		215.22
			2XX Personal Services - Employee Benefits		25.32
			5XX Other Purchased Services		841.38
			6XX Supplies and Materials		4,452.13
			<b>27XX Student Transportation Services</b>		
			1XX Personal Services - Salaries		2,825.04
			2XX Personal Services - Employee Benefits		205.74
			<b>231 Subtotal</b>		<u>8,564.83</u>
<b>232</b>	<b>Garfield PTO Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		3,903.36
			<b>232 Subtotal</b>		<u>3,903.36</u>
<b>233</b>	<b>Highland Park PTO Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		34.00
			2XX Personal Services - Employee Benefits		5.39
			6XX Supplies and Materials		5,026.15
			<b>233 Subtotal</b>		<u>5,065.54</u>
<b>234</b>	<b>Lewis &amp; Clark PTO Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services		850.00



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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
			5XX Other Purchased Services		252.73
			6XX Supplies and Materials		2,716.18
			<b>234 Subtotal</b>		<b>3,818.91</b>
<b>235</b>	<b>LJHS PTO Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		3,717.81
			<b>235 Subtotal</b>		<b>3,717.81</b>
<b>237</b>	<b>Sports Inc Donation</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		665.86
			<b>237 Subtotal</b>		<b>665.86</b>
<b>238</b>	<b>Spika/Community 7-12 School Supply Donation</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		270.00
			<b>238 Subtotal</b>		<b>270.00</b>
<b>261</b>	<b>Retiree Health Insurance</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits		235.41
			<b>261 Subtotal</b>		<b>235.41</b>
<b>287</b>	<b>Aggregate Reim/Indirects</b>				
	<b>890 Other Community Services</b>				
	<b>33XX Community Services</b>				
			6XX Supplies and Materials		7,698.47
			<b>287 Subtotal</b>		<b>7,698.47</b>
<b>327</b>	<b>Advancing Ag Ed</b>				
	<b>327 State Advancing Agriculture Education</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		1,997.83
			<b>327 Subtotal</b>		<b>1,997.83</b>
<b>451</b>	<b>Carl Perkins - JHS</b>				
	<b>451 Carl Perkins (Federal Career &amp; Technical Education) - Basic Grant</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		1,249.95
			<b>451 Subtotal</b>		<b>1,249.95</b>



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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
458	MTSS				
	458	IDEA, Special Education State Personnel Development			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		1,867.52
			2XX Personal Services - Employee Benefits		313.68
			5XX Other Purchased Services		1,794.82
			6XX Supplies and Materials		2,426.34
			<b>458 Subtotal</b>		<b>6,402.36</b>
493	Indirect Costs				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			6XX Supplies and Materials		1.59
			<b>493 Subtotal</b>		<b>1.59</b>
494	Title I - Schoolwide				
	494	Title I, ESEA, Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		329,256.49
			2XX Personal Services - Employee Benefits		118,634.22
			3XX Purchased Professional and Technical Services		7,500.00
			5XX Other Purchased Services		3,825.00
			6XX Supplies and Materials		7,296.77
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits		38.58
			5XX Other Purchased Services		460.94
			<b>494 Subtotal</b>		<b>467,012.00</b>
542	Elementary Book Fair				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		4,295.83
			<b>542 Subtotal</b>		<b>4,295.83</b>
566	Moodie Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		371.70
			2XX Personal Services - Employee Benefits		59.37
			6XX Supplies and Materials		2,216.77
			<b>566 Subtotal</b>		<b>2,647.84</b>
633	District Reimbursements				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		9,000.00



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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
			3XX Purchased Professional and Technical Services		35.09
			4XX Purchased Property Services		100.00
			6XX Supplies and Materials		0.30
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries		20,173.89
			2XX Personal Services - Employee Benefits		9,654.81
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials		1,547.00
			7XX Property and Equipment Acquisition		15,840.00
		<b>27XX Student Transportation Services</b>			
			6XX Supplies and Materials		846.93
			<b>633 Subtotal</b>		<u>57,198.02</u>
<b>738</b>	<b>ARPA HOMELESS</b>				
	<b>738 ARP - Homeless Children and Youth</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		239.51
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries		5,937.58
			2XX Personal Services - Employee Benefits		2,400.65
			<b>738 Subtotal</b>		<u>8,577.74</u>
<b>775</b>	<b>ESSER II - ARPA BASE</b>				
	<b>775 CRRSA - State School Emergency Relief Fund - Basic</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		55,270.20
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services		600.00
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials		965.00
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			1XX Personal Services - Salaries		7,142.37
			2XX Personal Services - Employee Benefits		3,097.40
			6XX Supplies and Materials		1,077.60
		<b>25XX Support Services - Business</b>			
			3XX Purchased Professional and Technical Services		7,500.00
			6XX Supplies and Materials		1,444.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials		949.63
		<b>27XX Student Transportation Services</b>			
			3XX Purchased Professional and Technical Services		1,481.42



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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
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		940	Indirect Costs		2,001.00
			<b>775 Subtotal</b>		<u>81,528.62</u>
<b>776</b>	<b>ESSER II - ARPA SPED</b>				
	<b>775 CRRSA - State School Emergency Relief Fund - Basic</b>				
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		940	Indirect Costs		87.00
	<b>776 CRRSA - State School Emergency Relief Fund - Supplemental</b>				
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		6XX	Supplies and Materials		10,474.00
			<b>776 Subtotal</b>		<u>10,561.00</u>
<b>777</b>	<b>ESSER II - ARPA SUPPLEMENTAL</b>				
	<b>775 CRRSA - State School Emergency Relief Fund - Basic</b>				
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		940	Indirect Costs		789.00
	<b>777 CRRSA - State School Emergency Relief Fund - Special Needs</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries		19,333.00
		2XX	Personal Services - Employee Benefits		7,341.00
			<b>777 Subtotal</b>		<u>27,463.00</u>
<b>785</b>	<b>ESSER III - ARPA BASE</b>				
	<b>785 ARP - State School Emergency Relief Fund - Basic</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries		64,202.54
		2XX	Personal Services - Employee Benefits		26,891.37
		3XX	Purchased Professional and Technical Services		11,875.00
		6XX	Supplies and Materials		15,699.68
		<b>21XX</b>	<b>Support Services - Students</b>		
		1XX	Personal Services - Salaries		50,718.00
		2XX	Personal Services - Employee Benefits		20,933.91
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		1XX	Personal Services - Salaries		8,955.00
		2XX	Personal Services - Employee Benefits		1,651.54
		<b>222X</b>	<b>Educational Media Services</b>		
		6XX	Supplies and Materials		39,289.60
		<b>258X</b>	<b>Admin. Tech. - Technology Coordinator</b>		
		1XX	Personal Services - Salaries		30,832.26
		2XX	Personal Services - Employee Benefits		5,767.49
		3XX	Purchased Professional and Technical Services		20,202.92
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		6XX	Supplies and Materials		287.00



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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
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		202,121.96
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		12,011.00
			<b>785 Subtotal</b>		<u>511,439.27</u>
787	ESSER III - ARPA LEARNING LOSS				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
		1XXX	Instruction		
			6XX Supplies and Materials		791.65
			<b>787 Subtotal</b>		<u>791.65</u>
865	Tolerance Grant				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		300.00
			<b>865 Subtotal</b>		<u>300.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u><u>1,237,021.31</u></u>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					723,777.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,235,418.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,237,021.31 (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)					722,175.01 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	502.66	647.93	-145.27
103 Highland Park Donations	1,603.15	142.05	1,461.10
104 Lewis & Clark Donations	2,471.75	3,265.31	-793.56
105 LJHS Donations	6,073.07	5,151.13	921.94
117 Garfield Ski Trips	12,272.00	12,408.00	-136.00
128 Chromebook Fees - Online Learning	573.00	0.00	573.00
129 Flex Forfeitures	326.29	0.00	326.29
231 PTO - Billable	8,564.83	8,564.83	0.00
232 Garfield PTO Donations	3,759.60	3,903.36	-143.76



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
233 Highland Park PTO Donations	4,064.62	5,065.54	-1,000.92
234 Lewis & Clark PTO Donations	4,017.09	3,818.91	198.18
235 LJHS PTO Donations	3,561.04	3,717.81	-156.77
237 Sports Inc Donation	2,000.00	665.86	1,334.14
238 Spika/Community 7-12 School Supply Donation	0.00	270.00	-270.00
261 Retiree Health Insurance	0.00	235.41	-235.41
287 Aggregate Reim/Indirects	8,792.47	7,698.47	1,094.00
327 Advancing Ag Ed	1,999.96	1,997.83	2.13
451 Carl Perkins - JHS	0.00	1,249.95	-1,249.95
458 MTSS	6,402.36	6,402.36	0.00
493 Indirect Costs	14,888.00	1.59	14,886.41
494 Title I - Schoolwide	467,012.00	467,012.00	0.00
542 Elementary Book Fair	5,487.48	4,295.83	1,191.65
566 Moodie Donation	8,000.00	2,647.84	5,352.16
633 District Reimbursements	32,685.14	57,198.02	-24,512.88
738 ARPA HOMELESS	8,578.00	8,577.74	0.26
775 ESSER II - ARPA BASE	81,529.00	81,528.62	0.38
776 ESSER II - ARPA SPED	10,561.00	10,561.00	0.00
777 ESSER II - ARPA SUPPLEMENTAL	27,463.00	27,463.00	0.00
785 ESSER III - ARPA BASE	511,439.00	511,439.27	-0.27
787 ESSER III - ARPA LEARNING LOSS	792.00	791.65	0.35
865 Tolerance Grant	0.00	300.00	-300.00
<b>Total</b>	<b>1,235,418.51</b>	<b>1,237,021.31</b>	<b>-1,602.80</b>



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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		2022 Value	2023 Value
	1510 Interest Earnings		56.72	75.04
	1910 Rentals		3,500.00	7,195.00
<b>147</b>	<b>Junior High Band Rental</b>			
	1910 Rentals		1,740.00	1,835.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>5,296.72</b>	<b>9,105.94</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials	4,207.46	6,601.93
<b>147</b>	<b>Junior High Band Rental</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	1,422.00	1,985.00
			6XX Supplies and Materials	710.92	89.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>6,340.38</b>	<b>8,676.57</b>

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						9,383.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,105.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,676.57	(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)						9,813.20	(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	2022 Value	2023 Value
	1510 Interest Earnings	114.65	154.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>114.65</u>	<u>154.06</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					29,018.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					154.06	(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)					29,172.24	(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	2022 Value	2023 Value
	1510 Interest Earnings	385.20	517.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		385.20	517.63

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

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

#### Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance	97,500.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	517.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	98,018.47	(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
1111	District Levy - Real Property	59,727.61	59,895.67
1112	District Levy - Personal Property	1,273.37	1,956.86
1114	District Levy - Personal Property/Mobile Homes	431.89	636.24
1190	Penalties and Interest on Taxes	180.77	204.82
1510	Interest Earnings	363.74	590.89
1900	Other Revenue from Local Sources	0.00	21.27
3281	State - Technology Aid	4,064.44	5,489.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>66,041.82</b>	<b>68,795.59</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>222X Educational Media Services</b>					
			3XX Purchased Professional and Technical Services	21,292.82	19,612.33
			5XX Other Purchased Services	2,956.12	3,839.04
			6XX Supplies and Materials	25,064.54	8,421.05
<b>258X Admin. Tech. - Technology Coordinator</b>					
			3XX Purchased Professional and Technical Services	3,601.90	11,331.56
			4XX Purchased Property Services	5.17	6.53
			5XX Other Purchased Services	1,231.50	1,515.03
			6XX Supplies and Materials	6,369.97	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>60,522.02</b>	<b>44,725.54</b>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	103,733.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,795.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,725.54	(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)	127,803.36	(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
	1510 Interest Earnings		430.66	634.46
	1900 Other Revenue from Local Sources		3,143.02	2,400.00
	3770 State - Advanced Opportunity Aid		6,962.38	7,134.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>10,536.06</b>	<b>10,168.65</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2022 Value	2023 Value
377	Advanced Opportunity Aid				
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	492.00	492.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>492.00</b>	<b>492.00</b>

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						112,828.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,168.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						492.00	(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)						122,504.95	(5)



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

### 50 - Debt Service Fund

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

PRC	Revenue	2022 Value	2023 Value
1111	District Levy - Real Property	54.92	1,438,857.38
1112	District Levy - Personal Property	0.00	36,173.75
1114	District Levy - Personal Property/Mobile Homes	0.00	12,064.13
1190	Penalties and Interest on Taxes	34.94	1,808.80
1510	Interest Earnings	0.65	1,020.63
3120	State - Guaranteed Tax Base Aid	0.00	88,865.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>90.51</b>	<b>1,578,789.75</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>					
			840 Principal On Debt	0.00	370,000.00
			850 Interest on Debt	0.00	1,154,782.78
			860 Agent Fees/Issuance Costs	0.00	450.00
<b>999 Undistributed</b>					
<b>9999 Undistributed</b>					
			971 Residual Equity Transfers Out	206.55	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>206.55</b>	<b>1,525,232.78</b>

#### Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,578,789.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,525,232.78	(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)	53,556.97	(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	2022 Value	2023 Value
	1510 Interest Earnings	939.74	22,610.80
	5200 Sale or Compensation for Loss of Assets	0.00	3,000.00
<b>021</b>	<b>Elementary Bond 2022</b>		
	1510 Interest Earnings	31,266.39	705,602.16
	5110 Sale of Bonds	23,891,208.10	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>23,923,414.23</u>	<u>731,212.96</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>51XX</b>	<b>General Obligation Bonds, Special Assessments and Interest</b>		
			860 Agent Fees/Issuance Costs	0.00	50.00
<b>021</b>	<b>Elementary Bond 2022</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition	1,862,505.15	14,231,048.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,862,505.15</u>	<u>14,231,098.99</u>

#### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					23,479,498.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					731,212.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,231,098.99	(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	8,908,953.28	Less Last Year	1,416,188.25	(4b)	7,492,765.03	
					7,492,765.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,472,377.82	(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		2022 Value	2023 Value
	1111 District Levy - Real Property		133,221.33	0.00
	1112 District Levy - Personal Property		2,842.54	0.00
	1114 District Levy - Personal Property/Mobile Homes		963.18	0.00
	1190 Penalties and Interest on Taxes		374.25	0.00
	1510 Interest Earnings		3,503.14	0.00
	3283 State - School Major Maintenance Aid (SMMA)		63,603.65	74,357.99
	6100 Material Prior Period Revenue Adjustments		2,544.79	0.00
	9710 Residual Equity Transfers In		206.55	0.00
<b>612</b>	<b>Building Reserve - Voted</b>			
	1111 District Levy - Real Property		0.00	95,690.87
	1112 District Levy - Personal Property		0.00	3,193.29
	1114 District Levy - Personal Property/Mobile Homes		0.00	1,397.85
	1190 Penalties and Interest on Taxes		0.00	467.43
	1510 Interest Earnings		0.00	5,642.67
<b>613</b>	<b>Building Reserve - Non Voted</b>			
	1111 District Levy - Real Property		0.00	35,401.43
	1112 District Levy - Personal Property		0.00	1,050.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			207,259.43	217,202.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2022 Value	2023 Value
<b>612</b>	<b>Building Reserve - Voted</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition	27,860.00	0.00
<b>613</b>	<b>Building Reserve - Non Voted</b>				
	<b>190</b>	<b>School Safety Projects</b>			
		<b>21XX</b>	<b>Support Services - Students</b>		
			3XX Purchased Professional and Technical Services	50,311.24	36,559.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				78,171.24	36,559.83



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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance						994,396.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						217,202.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,559.83 (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)						1,175,038.96 (5)



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

### 78 - Self Insurance Fund - Health

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2022 Value	2023 Value
	1970 Services Provided Other Funds	146,271.50	146,283.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>146,271.50</u>	<u>146,283.13</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2022 Value	2023 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			3XX Purchased Professional and Technical Services	130,006.25	140,773.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>130,006.25</u>	<u>140,773.49</u>

#### Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	104,030.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	146,283.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	140,773.49	(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)	109,540.12	(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
	1XXX Revenues from Student Activities	42,534.94	43,677.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>42,534.94</u>	<u>43,677.22</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	45,692.59	42,851.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>45,692.59</u>	<u>42,851.67</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	79,675.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,677.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,851.67	(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)	80,501.52	(5)



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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2022 Value</b>	<b>2023 Value</b>
XX	280 1XXX 112	Certified Teacher Staff Salaries	384,658.85	481,237.15
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,917,421.47	3,245,046.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	400,056.28	17,104.62
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,325.47	3,405.94
XX	XXX 26XX 41X	Energy Utility Services	183,962.51	205,840.34
XX	XXX 4XXX 725	Major Construction Services	1,922,065.57	14,410,664.54
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	22,506.41
XX	XXX XXXX 355	Technology Contracted Services	27,172.53	103,077.81
XX	XXX XXXX 455	Technology Repairs and Rental	22,733.66	25,170.91
XX	XXX XXXX 535	Technology Communication Services	46,995.98	7,061.18
XX	XXX XXXX 682	Technology Supplies	147,679.66	108,968.67
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	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	136,918.06
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	136,918.06

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	45,636.36
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	197,161.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,300,038.17
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%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	863,059.24	190,934.58	0.00	0.00	0.00
280	1XXX	2XX	173,233.13	24,157.10	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	4.35	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,574.52	0.00	0.00	0.00	0.00
280	1XXX	6XX	5,586.73	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	1,800.00	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	39,688.52	0.00	0.00	0.00	0.00
<b>Totals</b>			1,084,946.49	215,091.68	0.00	0.00	0.00

1,300,038.17

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

FY2022-23

Submit ID:

14 Fergus County

0258 Lewistown Elem

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	229,882.14	0.00	0.00	0.00	229,882.14
Land Improvements	545,467.46	0.00	0.00	0.00	545,467.46
Buildings	5,750,528.64	0.00	0.00	0.00	5,750,528.64
Machinery and Equipment	2,328,703.04	0.00	0.00	0.00	2,328,703.04
Construction in Progress	446,316.90	0.00	0.00	0.00	446,316.90
Totals at Historical Cost	9,300,898.18	0.00	0.00	0.00	9,300,898.18
<b>Depreciation</b>					
Improvement Accum	357,347.28	0.00	0.00	0.00	357,347.28
Building Accum	3,578,759.70	0.00	0.00	0.00	3,578,759.70
Machinery and Equipment Accum	1,484,683.07	0.00	0.00	0.00	1,484,683.07
Total Accumulated Depreciation	5,420,790.05	0.00	0.00	0.00	5,420,790.05
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,880,108.13	0.00	0.00	0.00	3,880,108.13

\* 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

FY2022-23

Submit ID:

14 Fergus County

0258 Lewistown Elem

## 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	261,528.99	36,604.70	0.00	0.00	298,133.69	0.00	298,133.69
Other Post Employment Benefits	1,657,767.60	123,730.91	0.00	0.00	1,781,498.51	0.00	1,781,498.51
Other	10,400.00	0.00	0.00	10,400.00	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,929,696.59	160,335.61	0.00	10,400.00	2,079,632.20	0.00	2,079,632.20
<b>Bond(s)</b>							
02/03/2022	20,400,000.00	0.00	370,000.00	0.00	20,030,000.00	725,000.00	19,305,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	20,400,000.00	0.00	370,000.00	0.00	20,030,000.00	725,000.00	19,305,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* 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

FY2022-23

Submit ID:

14 Fergus County

0258 Lewistown Elem

## Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	1,037,476.48	426,383.32	0.00	1,463,859.80
Net Pension - TRS	4,798,027.64	776,664.04	0.00	5,574,691.68

**LEWISTOWN PUBLIC SCHOOLS**  
**Lewistown, Montana**

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

17

**ITEM TITLE:** APPROVE HIGH SCHOOL TRUSTEES' FINANCIAL SUMMARY FOR THE 2022-2023 FISCAL YEAR

**Requested By:** Board of Trustees **Prepared By:** Rebekah Rhoades

**SUMMARY:**

Each year, Montana school districts are required to report their financial activity to the State of Montana. These financial statements, known as the Trustees' Financial Summary or "TFS", are the official financial statements of the District and will be audited this fall. TFS reports are available on the District website for public review.

The Board of Trustees needs to approve the High School Trustees' Financial Summary for the 2022-2023 Fiscal Year.

The fixed assets portion still needs updated, but this does not affect the approval of the Report. Fixed asset numbers will be sent to the Board once they are complete.

**SUGGESTED ACTION:** Approve High School Trustees' Financial Summary for the 2022-2023 Fiscal Year

**Additional Information Attached**

**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						



# Trustees' Financial Summary

**FY2022-23**

**Submit ID:**

**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

<b>Business Manager/Clerk:</b>	Rebekah Rhoades	<b>Phone #:</b>	(406) 535-8777
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\_\_\_\_\_  
(Signature)

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

<b>Chair, Board of Trustees:</b>	Doreen Heintz
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\_\_\_\_\_  
(Signature)

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

<b>County Superintendent</b>	Rhonda Long
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\_\_\_\_\_  
(Signature)

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

### Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

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.**



# Trustees' Financial Summary

**FY2022-23**

Submit ID:

**14 Fergus County**

**0259 Fergus H S**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
106	Fergus High Donations	LOCAL	2009	
108	FHS Activities Major Donations	LOCAL		
109	FHS Improvement 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	
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		
378	Additional State Base Aide - Enrollment Increase (ARPA)	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	
612	Building Reserve - Voted	STATE		
613	Building Reserve - Non Voted	STATE		
632	Medicaid Pre-Employment Transition Services	FEDERAL		



# Trustees' Financial Summary

**FY2022-23**

Submit ID:

**14 Fergus County**

**0259 Fergus H S**

## Project Reporter Codes

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



# Trustees' Financial Summary

FY2022-23

Submit ID:

14 Fergus County

0259 Fergus H S

## 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)	337,855.04	109,170.87	296,395.44	
02	Taxes Receivable - Real and Personal (120-149)	27,495.40	5,558.16	5,196.99	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	365,597.55	114,761.69	301,612.55	
<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)	27,742.51	5,590.82	5,217.11	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	337,855.04	109,170.87	296,395.44	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	337,855.04	109,170.87	296,395.44	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	365,597.55	114,761.69	301,612.55	



# Trustees' Financial Summary

FY2022-23

Submit ID:

14 Fergus County

0259 Fergus H S

## 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)	20,115.89	133,283.73	200,906.50	65,204.24
02	Taxes Receivable - Real and Personal (120-149)	3,004.85			143.85
03	Taxes Receivable - Protested (150-159)	12.17			21.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,221.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			1,117.00	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	23,132.91	133,283.73	205,244.50	65,369.85
<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)	3,017.02			165.61
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	20,115.89	133,283.73	205,244.50	65,204.24
52	<b>TOTAL FUND BALANCE/EQUITY</b>	20,115.89	133,283.73	205,244.50	65,204.24
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	23,132.91	133,283.73	205,244.50	65,369.85



# Trustees' Financial Summary

FY2022-23

Submit ID:

14 Fergus County

0259 Fergus H S

## 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)	13,373.57		937.84	15,075.63
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)	8,625.00			
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>	21,998.57		937.84	15,075.63
<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	21,998.57		937.84	15,075.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21,998.57		937.84	15,075.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,998.57		937.84	15,075.63



# Trustees' Financial Summary

FY2022-23

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14 Fergus County

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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)	181,285.71			
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>	181,285.71			
<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	181,285.71			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	181,285.71			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	181,285.71			



# Trustees' Financial Summary

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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)	277,659.34	175,861.76		
02	Taxes Receivable - Real and Personal (120-149)	1,452.64			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	279,126.14	175,861.76		
<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)	1,466.80			
<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	277,659.34	175,861.76		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	277,659.34	175,861.76		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	279,126.14	175,861.76		



# Trustees' Financial Summary

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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)	76,681.48	827,265.12		
02	Taxes Receivable - Real and Personal (120-149)		3,069.34		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	76,681.48	830,360.09		
<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)		3,094.97		
<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	76,681.48	827,265.12		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	76,681.48	827,265.12		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	76,681.48	830,360.09		



# Trustees' Financial Summary

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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>				



# Trustees' Financial Summary

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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>				



# Trustees' Financial Summary

FY2022-23

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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)	119,288.28	1,551,292.48	108,898.86	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	5.00	4,542.63		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	119,293.28	1,555,835.11	108,898.86	
<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	119,293.28	1,555,835.11	108,898.86	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	119,293.28	1,555,835.11	108,898.86	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	119,293.28	1,555,835.11	108,898.86	



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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)				
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 - 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		1,036,447.87	1,006,713.22
1112	District Levy - Personal Property		21,836.30	34,232.48
1114	District Levy - Personal Property/Mobile Homes		7,988.19	11,181.17
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		7,001.43	4,391.05
1190	Penalties and Interest on Taxes		3,025.84	3,685.29
1510	Interest Earnings		1,234.05	1,938.57
3110	Direct State Aid		1,273,813.89	1,316,850.60
3111	Quality Educator		96,882.09	111,912.98
3112	At Risk Student		9,195.51	8,673.63
3113	Indian Education For All		7,786.10	8,054.88
3114	American Indian Achievement Gap		2,007.00	2,748.00
3115	State Special Education Allowable Cost Payment to Districts		53,662.35	52,754.62
3116	Data For Achievement		7,453.39	7,712.34
3120	State - Guaranteed Tax Base Aid		763,938.45	807,051.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>3,292,272.46</b>	<b>3,377,900.39</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	876,323.15	1,200,766.78
		2XX	Personal Services - Employee Benefits	189,678.75	259,287.37
		3XX	Purchased Professional and Technical Services	5,038.43	5,349.84
		4XX	Purchased Property Services	7,827.57	7,199.97
		5XX	Other Purchased Services	3,817.40	3,953.40
		6XX	Supplies and Materials	27,829.49	56,359.98
		7XX	Property and Equipment Acquisition	5,108.99	72.00
		810	Dues and Fees	0.00	62.24
		8XX	Other Expenditures	134.04	0.00
		<b>21XX</b>	<b>Support Services - Students</b>		
		1XX	Personal Services - Salaries	75,253.55	82,175.30
		2XX	Personal Services - Employee Benefits	18,191.75	20,997.58
		3XX	Purchased Professional and Technical Services	3,795.95	2,200.00
		5XX	Other Purchased Services	6,087.96	5,129.38
		6XX	Supplies and Materials	2,866.25	3,291.08
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		3XX	Purchased Professional and Technical Services	1,203.60	1,012.48
		5XX	Other Purchased Services	632.25	477.40



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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
		<b>222X</b>	<b>Educational Media Services</b>		
		1XX	Personal Services - Salaries	60,689.31	64,415.52
		2XX	Personal Services - Employee Benefits	13,289.70	14,493.39
		3XX	Purchased Professional and Technical Services	0.00	1,225.00
		5XX	Other Purchased Services	2,880.12	0.00
		6XX	Supplies and Materials	7,269.11	7,722.52
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	42,620.38	44,383.78
		2XX	Personal Services - Employee Benefits	11,692.74	12,222.37
		3XX	Purchased Professional and Technical Services	13,380.03	4,677.68
		5XX	Other Purchased Services	11,838.58	13,838.42
		6XX	Supplies and Materials	1,344.64	1,594.11
		810	Dues and Fees	0.00	320.50
		8XX	Other Expenditures	373.19	0.00
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	281,928.34	255,575.15
		2XX	Personal Services - Employee Benefits	99,791.11	81,805.56
		4XX	Purchased Property Services	0.00	95.40
		5XX	Other Purchased Services	5,567.70	4,827.96
		6XX	Supplies and Materials	4,406.08	4,194.35
		810	Dues and Fees	0.00	1,884.00
		8XX	Other Expenditures	1,772.50	0.00
		<b>258X</b>	<b>Admin. Tech. - Technology Coordinator</b>		
		1XX	Personal Services - Salaries	54,729.96	52,895.71
		2XX	Personal Services - Employee Benefits	23,918.66	22,198.21
		3XX	Purchased Professional and Technical Services	2,250.80	5,056.46
		5XX	Other Purchased Services	453.30	332.16
		6XX	Supplies and Materials	1,384.35	0.00
		8XX	Other Expenditures	225.00	232.20
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	81,945.08	84,920.92
		2XX	Personal Services - Employee Benefits	22,932.37	18,761.98
		3XX	Purchased Professional and Technical Services	9,968.87	12,070.30
		4XX	Purchased Property Services	5,905.53	5,423.01
		5XX	Other Purchased Services	3,312.37	3,677.37
		6XX	Supplies and Materials	4,679.20	6,216.27
		810	Dues and Fees	0.00	569.31
		8XX	Other Expenditures	516.92	0.00
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	170,913.98	200,148.07
		2XX	Personal Services - Employee Benefits	65,818.28	69,228.33
		3XX	Purchased Professional and Technical Services	6,995.24	8,793.75



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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	185,211.54	190,400.48
			5XX Other Purchased Services	18,750.32	27,255.73
			6XX Supplies and Materials	34,582.11	38,050.14
			7XX Property and Equipment Acquisition	0.00	20,965.35
			810 Dues and Fees	0.00	174.24
			8XX Other Expenditures	182.06	0.00
<b>280</b>	<b>Special Education - Local and State</b>				
	<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	133,391.84	85,661.59
			2XX Personal Services - Employee Benefits	17,802.27	7,498.29
			5XX Other Purchased Services	282.46	149.00
			6XX Supplies and Materials	4,061.22	3,019.02
	<b>221X</b>	<b>Improvement of Instruction Services</b>			
			5XX Other Purchased Services	0.00	400.00
	<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	14,757.15	14,507.14
<b>365</b>	<b>Indian Education for All</b>				
	<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	5,272.08	5,997.08
			2XX Personal Services - Employee Benefits	1,533.12	1,642.80
			6XX Supplies and Materials	427.00	448.35
	<b>222X</b>	<b>Educational Media Services</b>			
			1XX Personal Services - Salaries	6,743.25	7,157.28
			2XX Personal Services - Employee Benefits	1,476.76	1,610.28
<b>390</b>	<b>State Career &amp; Technical Education Entitlement - Undistributed</b>				
	<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	193,028.03	0.00
			2XX Personal Services - Employee Benefits	52,334.74	0.00
			5XX Other Purchased Services	626.54	0.00
			6XX Supplies and Materials	19,423.07	0.00
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
	<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	40,040.36	42,653.73
			2XX Personal Services - Employee Benefits	6,121.13	7,089.29
			5XX Other Purchased Services	138.50	91.83
<b>720</b>	<b>School Sponsored Athletics</b>				
	<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	1,351.70	1,721.51
			2XX Personal Services - Employee Benefits	77.91	103.09
			3XX Purchased Professional and Technical Services	0.00	61.78
			4XX Purchased Property Services	0.00	360.00
			5XX Other Purchased Services	4,610.14	4,872.40



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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
			6XX Supplies and Materials		28,327.87	26,491.46
			810 Dues and Fees		0.00	17.68
			8XX Other Expenditures		36.60	0.00
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries		122,277.67	127,325.33
			2XX Personal Services - Employee Benefits		13,226.53	17,268.29
			3XX Purchased Professional and Technical Services		0.00	1,762.50
			4XX Purchased Property Services		5,517.24	5,776.55
			5XX Other Purchased Services		532.77	425.37
	<b>910</b>		<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>			
			1XX Personal Services - Salaries		0.00	9,823.60
			2XX Personal Services - Employee Benefits		0.00	588.34
			5XX Other Purchased Services		0.00	163.24
	<b>999</b>		<b>Undistributed</b>			
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds		142,419.45	38,795.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>3,293,146.00</u>	<u>3,342,462.68</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					307,526.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,377,900.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,342,462.68	(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	5,108.99	(4b)	-5,108.99
					-5,108.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					337,855.04	(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		190,802.19	211,282.24
1112	District Levy - Personal Property		3,976.72	6,850.08
1114	District Levy - Personal Property/Mobile Homes		1,415.95	2,274.48
1190	Penalties and Interest on Taxes		516.48	682.45
1510	Interest Earnings		359.31	585.62
1900	Other Revenue from Local Sources		0.00	26.55
2220	County On-Schedule Transportation Reimbursement		18,192.68	17,569.70
3210	State - On-Schedule Transportation Reimbursement		18,192.69	17,569.71
5200	Sale or Compensation for Loss of Assets		4,464.54	1,078.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>237,920.56</b>	<b>257,919.00</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10		
PRC	Program	Function	Object	2022 Value	2023 Value	
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX Personal Services - Salaries	5,565.12	5,814.96	
			2XX Personal Services - Employee Benefits	1,271.64	1,283.98	
		<b>25XX</b>	<b>Support Services - Business</b>			
			1XX Personal Services - Salaries	14,267.77	14,504.73	
			2XX Personal Services - Employee Benefits	4,587.89	4,141.81	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	7,828.50	8,154.24	
			5XX Other Purchased Services	443.53	0.00	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	103,468.45	115,340.21	
			2XX Personal Services - Employee Benefits	39,262.30	44,134.28	
			3XX Purchased Professional and Technical Services	1,631.24	2,721.36	
			4XX Purchased Property Services	6,544.22	1,523.29	
			5XX Other Purchased Services	7,450.84	9,803.60	
			6XX Supplies and Materials	42,253.31	41,784.99	
			8XX Other Expenditures	45.96	0.00	
	<b>280</b>	<b>Special Education - Local and State</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	7,151.15	7,173.78	
			2XX Personal Services - Employee Benefits	2,182.07	2,385.25	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>243,953.99</b>	<b>258,766.48</b>	



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance						110,018.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						257,919.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						258,766.48 (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)						109,170.87 (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		229,107.24	195,710.80
	1112 District Levy - Personal Property		4,782.00	6,825.96
	1114 District Levy - Personal Property/Mobile Homes		1,720.90	2,224.76
	1190 Penalties and Interest on Taxes		618.75	774.05
	1510 Interest Earnings		488.44	1,047.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>236,717.33</b>	<b>206,583.33</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	257,227.95	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	4,512.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>257,227.95</b>	<b>4,512.18</b>

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						94,324.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						206,583.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,512.18	(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)						296,395.44	(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
1111	District Levy - Real Property	44,569.20	121,742.58
1112	District Levy - Personal Property	913.41	3,352.05
1114	District Levy - Personal Property/Mobile Homes	286.20	1,163.08
1190	Penalties and Interest on Taxes	95.77	230.69
1510	Interest Earnings	14.36	113.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>45,878.94</b>	<b>126,601.89</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	30,956.08	84,485.91
			2XX Personal Services - Employee Benefits	5,118.86	19,790.63
			5XX Other Purchased Services	13,243.90	3,628.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>49,318.84</b>	<b>107,905.44</b>

### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	1,419.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	126,601.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	107,905.44	(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)	20,115.89	(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	643.48	1,002.29
	2240 County Retirement Distribution	396,157.06	412,571.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>396,800.54</b>	<b>413,573.99</b>

#### 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	147,984.65	175,162.56
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	12,404.34	13,384.04
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	9,604.02	10,241.91
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	8,030.01	8,378.58
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	59,410.54	41,234.72
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			2XX Personal Services - Employee Benefits	28,308.90	27,574.13
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	15,009.69	15,992.88
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	28,425.46	33,979.85
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	15,652.26	17,993.42
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	27,538.01	28,633.76
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,089.45	1,099.60
	<b>365 Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	851.25	958.21
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	1,066.97	1,137.93
	<b>391 State Career &amp; Technical Education Entitlement - Agriculture</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	11,927.14	13,880.24



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2022 Value	2023 Value
	<b>392 State Career &amp; Technical Education Entitlement - Business</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		8,840.09	9,750.60
	<b>394 State Career &amp; Technical Education Entitlement - Family &amp; Consumer Sciences</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		6,524.00	7,389.08
	<b>395 State Career &amp; Technical Education Entitlement - Technology Ed/Industrial Arts</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		4,802.06	5,082.03
	<b>650 Adult Education High School Equivalency Programs</b>					
		<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits		928.59	31.25
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits		6,146.56	6,811.61
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		222.19	280.44
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits		16,114.92	17,191.54
	<b>890 Other Community Services</b>					
		<b>33XX Community Services</b>				
			2XX Personal Services - Employee Benefits		33.40	245.24
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits		2,300.68	784.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>413,215.18</u>	<u>437,218.56</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					156,928.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					413,573.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					437,218.56	(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)					133,283.73	(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>106</b>	<b>Fergus High Donations</b>	
	1900 Other Revenue from Local Sources	883.05
	1920 Contributions/Donations from Private Sources	5,175.00
	5200 Sale or Compensation for Loss of Assets	5,511.75
<b>108</b>	<b>FHS Activities Major Donations</b>	
	1920 Contributions/Donations from Private Sources	29,630.50
<b>109</b>	<b>FHS Improvement Donations</b>	
	1920 Contributions/Donations from Private Sources	3,000.00
<b>110</b>	<b>Lincoln Donations</b>	
	1900 Other Revenue from Local Sources	667.07
<b>128</b>	<b>County Schools Technology Services</b>	
	1900 Other Revenue from Local Sources	140.00
<b>129</b>	<b>Flex Forfeitures</b>	
	1900 Other Revenue from Local Sources	126.89
<b>237</b>	<b>Sports Inc Donation</b>	
	1920 Contributions/Donations from Private Sources	500.00
<b>378</b>	<b>Additional State Base Aide - Enrollment Increase (ARPA)</b>	
	3780 State - BASE Limit Increase Payment	78,878.56
<b>390</b>	<b>Career and Technical Ed</b>	
	3900 State - Career & Technical Education	12,062.00
<b>412</b>	<b>SRSA Grant</b>	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	13,068.00
<b>451</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	26,541.00
<b>456</b>	<b>IDEA Part B</b>	
	5700 Resources Transferred from Other School Districts or Cooperatives	20,000.00
<b>542</b>	<b>FHS Library Coffee Shop</b>	
	1900 Other Revenue from Local Sources	22,172.40
<b>566</b>	<b>Moodie Donation</b>	
	1920 Contributions/Donations from Private Sources	2,000.00
<b>632</b>	<b>Medicaid Pre-Employment Transition Services</b>	
	4740 Pre-Employment Transition Services (DPHHS)	40,950.00
<b>633</b>	<b>District Reimbursements</b>	
	1900 Other Revenue from Local Sources	1,213.70
	3357 Medicaid - Montana Administrative Claiming Reimbursement	10,740.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>273,260.59</b>



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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	
106	Fergus High Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	24XX Support Services - School Administration					
			6XX Supplies and Materials			728.50
			<b>106 Subtotal</b>			<u>728.50</u>
108	FHS Activities Major Donations					
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			6XX Supplies and Materials			1,092.00
			7XX Property and Equipment Acquisition			35,512.90
			<b>108 Subtotal</b>			<u>36,604.90</u>
109	FHS Improvement Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials			78.15
			<b>109 Subtotal</b>			<u>78.15</u>
110	Lincoln Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	25XX Support Services - Business					
			6XX Supplies and Materials			245.45
			<b>110 Subtotal</b>			<u>245.45</u>
237	Sports Inc Donation					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			65.68
			<b>237 Subtotal</b>			<u>65.68</u>
327	Advancing Agriculture Education Program					
	327 State Advancing Agriculture Education					
	1XXX Instruction					
			6XX Supplies and Materials			1,034.75
			7XX Property and Equipment Acquisition			8,538.00
			<b>327 Subtotal</b>			<u>9,572.75</u>
356	Activity Bus Insurance					
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			4XX Purchased Property Services			2,846.30
			<b>356 Subtotal</b>			<u>2,846.30</u>
365	Indian Ed for All					
	365 Indian Education for All					
	1XXX Instruction					
			1XX Personal Services - Salaries			14.50



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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
			2XX Personal Services - Employee Benefits		0.93
			5XX Other Purchased Services		1,380.00
			<b>365 Subtotal</b>		<u>1,395.43</u>
<b>378</b>	<b>Additional State Base Aide - Enrollment Increase (ARPA)</b>				
	<b>378 State - BASE Limit Increase Payment</b>				
			<b>26XX Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services		78,878.56
			<b>378 Subtotal</b>		<u>78,878.56</u>
<b>390</b>	<b>Career and Technical Ed</b>				
	<b>391 State Career &amp; Technical Education Entitlement - Agriculture</b>				
			<b>1XXX Instruction</b>		
			5XX Other Purchased Services		356.38
			6XX Supplies and Materials		2,356.50
			7XX Property and Equipment Acquisition		4,216.05
	<b>392 State Career &amp; Technical Education Entitlement - Business</b>				
			<b>1XXX Instruction</b>		
			5XX Other Purchased Services		1,426.80
	<b>394 State Career &amp; Technical Education Entitlement - Family &amp; Consumer Sciences</b>				
			<b>1XXX Instruction</b>		
			5XX Other Purchased Services		488.00
			6XX Supplies and Materials		2,279.31
			810 Dues and Fees		649.00
	<b>395 State Career &amp; Technical Education Entitlement - Technology Ed/Industrial Arts</b>				
			<b>1XXX Instruction</b>		
			5XX Other Purchased Services		1,903.52
			6XX Supplies and Materials		3,741.61
			<b>390 Subtotal</b>		<u>17,417.17</u>
<b>412</b>	<b>SRSA Grant</b>				
	<b>412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)</b>				
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries		7,731.40
			2XX Personal Services - Employee Benefits		5,336.60
			<b>412 Subtotal</b>		<u>13,068.00</u>
<b>451</b>	<b>Vo Ed Carl Perkins Basic Grant</b>				
	<b>451 Carl Perkins (Federal Career &amp; Technical Education) - Basic Grant</b>				
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries		968.17
			2XX Personal Services - Employee Benefits		165.08
			5XX Other Purchased Services		5,952.13
			6XX Supplies and Materials		18,625.62



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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
			810 Dues and Fees		830.00
			<b>451 Subtotal</b>		26,541.00
<b>456</b>	<b>IDEA Part B</b>				
	<b>456 IDEA, Part B, Special Education</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		11,413.49
			2XX Personal Services - Employee Benefits		8,586.51
			<b>456 Subtotal</b>		20,000.00
<b>542</b>	<b>FHS Library Coffee Shop</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		19,614.78
			<b>542 Subtotal</b>		19,614.78
<b>632</b>	<b>Medicaid Pre-Employment Transition Services</b>				
	<b>474 Pre-Employment Transition Services (DPHHS)</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		18,841.15
			2XX Personal Services - Employee Benefits		10,259.51
			<b>632 Subtotal</b>		29,100.66
<b>633</b>	<b>District Reimbursements</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		250.00
			2XX Personal Services - Employee Benefits		43.86
			3XX Purchased Professional and Technical Services		8.44
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries		9,936.36
			2XX Personal Services - Employee Benefits		4,755.35
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials		663.00
			7XX Property and Equipment Acquisition		6,160.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services		202.95
			6XX Supplies and Materials		846.32
			<b>633 Subtotal</b>		22,866.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					279,023.61



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## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					211,007.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					273,260.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					279,023.61	(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)					205,244.50	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	11,569.80	728.50	10,841.30
108 FHS Activities Major Donations	29,630.50	36,604.90	-6,974.40
109 FHS Improvement Donations	3,000.00	78.15	2,921.85
110 Lincoln Donations	667.07	245.45	421.62
128 County Schools Technology Services	140.00	0.00	140.00
129 Flex Forfeitures	126.89	0.00	126.89
237 Sports Inc Donation	500.00	65.68	434.32
327 Advancing Agriculture Education Program	0.00	9,572.75	-9,572.75
356 Activity Bus Insurance	0.00	2,846.30	-2,846.30
365 Indian Ed for All	0.00	1,395.43	-1,395.43
378 Additional State Base Aide - Enrollment Increase (ARPA)	78,878.56	78,878.56	0.00
390 Career and Technical Ed	12,062.00	17,417.17	-5,355.17
412 SRSA Grant	13,068.00	13,068.00	0.00
451 Vo Ed Carl Perkins Basic Grant	26,541.00	26,541.00	0.00
456 IDEA Part B	20,000.00	20,000.00	0.00
542 FHS Library Coffee Shop	22,172.40	19,614.78	2,557.62
566 Moodie Donation	2,000.00	0.00	2,000.00
632 Medicaid Pre-Employment Transition Services	40,950.00	29,100.66	11,849.34
633 District Reimbursements	11,954.37	22,866.28	-10,911.91
<b>Total</b>	<b>273,260.59</b>	<b>279,023.61</b>	<b>-5,763.02</b>



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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	2022 Value	2023 Value
	1111 District Levy - Real Property	384.17	65.61
	1112 District Levy - Personal Property	23.26	136.35
	1114 District Levy - Personal Property/Mobile Homes	46.85	1.83
	1190 Penalties and Interest on Taxes	44.09	54.72
	1510 Interest Earnings	219.82	353.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>718.19</b>	<b>612.48</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>650 Adult Education High School Equivalency Programs</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	5,380.00	180.00
			2XX Personal Services - Employee Benefits	24.01	0.83
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	760.51	91.87
			5XX Other Purchased Services	55.32	8.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>6,219.84</b>	<b>281.16</b>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					64,872.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					612.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					281.16	(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)					65,204.24	(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	2022 Value	2023 Value
1311	Driver's Education Fees	17,595.00	19,905.00
1510	Interest Earnings	76.32	173.24
3260	State - Driver's Education Reimbursement	8,858.04	8,625.00
6100	Material Prior Period Revenue Adjustments	1,178.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>27,707.94</b>	<b>28,703.24</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	13,381.88	20,902.00
			2XX Personal Services - Employee Benefits	235.48	461.73
			3XX Purchased Professional and Technical Services	0.00	290.60
			4XX Purchased Property Services	0.00	980.00
			5XX Other Purchased Services	517.44	484.00
			6XX Supplies and Materials	141.37	929.32
			7XX Property and Equipment Acquisition	0.00	18,500.00
<b>24XX Support Services - School Administration</b>					
			5XX Other Purchased Services	777.40	2,019.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>15,053.57</b>	<b>44,567.02</b>

#### Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	37,862.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,703.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,567.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,998.57	(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	2022 Value	2023 Value
	1510 Interest Earnings	17.12	24.34
	1910 Rentals	11,005.00	8,099.50
<b>147</b>	<b>High School Band Rental</b>		
	1910 Rentals	360.00	719.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>11,382.12</u>	<u>8,843.24</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	490.00	0.00
			6XX Supplies and Materials	181.27	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	2,564.47	5,684.06
			2XX Personal Services - Employee Benefits	11.46	130.13
			3XX Purchased Professional and Technical Services	3,195.51	3,391.94
			6XX Supplies and Materials	447.77	5,957.95
<b>147</b>	<b>High School Band Rental</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	0.00	1,213.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>6,890.48</u>	<u>16,377.78</u>

#### Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	8,472.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,843.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,377.78	(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)	937.84	(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	2022 Value	2023 Value
	1510 Interest Earnings	86.91	81.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		86.91	81.87

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		12,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				12,000.00	0.00

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	14,993.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81.87	(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)	15,075.63	(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	2022 Value	2023 Value
	1510 Interest Earnings	580.45	984.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>580.45</u>	<u>984.49</u>

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

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 24

Beginning Fund Balance					180,301.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					984.49	(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)					181,285.71	(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
1111	District Levy - Real Property	52,538.37	52,831.18
1112	District Levy - Personal Property	1,099.05	1,777.65
1114	District Levy - Personal Property/Mobile Homes	401.71	579.74
1190	Penalties and Interest on Taxes	154.27	190.56
1510	Interest Earnings	704.49	1,390.29
3281	State - Technology Aid	1,887.64	2,515.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>56,785.53</b>	<b>59,284.93</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>222X Educational Media Services</b>					
			3XX Purchased Professional and Technical Services	9,256.73	8,356.35
			5XX Other Purchased Services	1,282.80	1,565.68
			6XX Supplies and Materials	10,337.19	2,488.52
<b>258X Admin. Tech. - Technology Coordinator</b>					
			3XX Purchased Professional and Technical Services	558.39	6,939.10
			4XX Purchased Property Services	2.20	2.55
			5XX Other Purchased Services	545.15	589.14
			6XX Supplies and Materials	5,778.18	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>27,760.64</b>	<b>19,941.34</b>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	238,315.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,284.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,941.34	(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)	277,659.34	(5)



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

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2022 Value	2023 Value
	1510 Interest Earnings		571.92	1,028.97
	1900 Other Revenue from Local Sources		1,000.00	1,200.00
	3770 State - Advanced Opportunity Aid		20,296.81	19,376.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>21,868.73</b>	<b>21,605.39</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2022 Value	2023 Value
377	Advanced Opportunity Aid				
	377 State - Advanced Opportunity Aid				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	6,001.78
			2XX Personal Services - Employee Benefits	0.00	1,644.43
			3XX Purchased Professional and Technical Services	7,374.50	738.00
			5XX Other Purchased Services	0.00	13,753.04
			6XX Supplies and Materials	543.00	573.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>7,917.50</b>	<b>22,710.25</b>

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						176,966.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,605.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,710.25 (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)						175,861.76 (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	2022 Value	2023 Value
	1510 Interest Earnings	245.54	416.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>245.54</u>	<u>416.42</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					76,265.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					416.42	(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)					76,681.48	(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	2022 Value	2023 Value
	1111 District Levy - Real Property	113,621.27	0.00
	1112 District Levy - Personal Property	2,377.66	0.00
	1114 District Levy - Personal Property/Mobile Homes	868.53	0.00
	1190 Penalties and Interest on Taxes	318.86	0.00
	1510 Interest Earnings	2,084.98	0.00
	3283 State - School Major Maintenance Aid (SMMA)	30,167.00	34,790.00
	6100 Material Prior Period Revenue Adjustments	1,050.98	0.00
<b>612</b>	<b>Building Reserve - Voted</b>		
	1111 District Levy - Real Property	0.00	96,214.21
	1112 District Levy - Personal Property	0.00	3,218.44
	1114 District Levy - Personal Property/Mobile Homes	0.00	1,164.91
	1190 Penalties and Interest on Taxes	0.00	231.00
	1510 Interest Earnings	0.00	4,060.81
<b>613</b>	<b>Building Reserve - Non Voted</b>		
	1111 District Levy - Real Property	0.00	16,981.70
	1112 District Levy - Personal Property	0.00	570.43
	1114 District Levy - Personal Property/Mobile Homes	0.00	205.75
	1190 Penalties and Interest on Taxes	0.00	39.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>150,489.28</u>	<u>157,476.30</u>

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

PRC	Program	Function	Object	2022 Value	2023 Value	
<b>612</b>	<b>Building Reserve - Voted</b>					
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>			
			7XX	Property and Equipment Acquisition	97,640.00	0.00
<b>613</b>	<b>Building Reserve - Non Voted</b>					
	<b>190</b>	<b>School Safety Projects</b>				
		<b>21XX</b>	<b>Support Services - Students</b>			
			3XX	Purchased Professional and Technical Services	34,500.00	14,217.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>132,140.00</u>	<u>14,217.71</u>	



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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance						684,006.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						157,476.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,217.71 (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)						827,265.12 (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	381.94	647.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>381.94</u>	<u>647.80</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	118,645.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	647.80	(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)	119,293.28	(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		2022 Value	2023 Value
	1510 Interest Earnings		3,115.28	7,576.81
<b>128</b>	<b>County Schools Technology Services</b>			
	5700 Resources Transferred from Other School Districts or Cooperatives		187,781.24	209,457.50
<b>201</b>	<b>General Fund</b>			
	1900 Other Revenue from Local Sources		39,900.00	0.00
	5300 Operating Transfers from Other Funds		58,013.76	38,795.36
	5700 Resources Transferred from Other School Districts or Cooperatives		309,823.09	96,607.09
<b>262</b>	<b>Maintenance</b>			
	1900 Other Revenue from Local Sources		6,234.94	0.00
	5300 Operating Transfers from Other Funds		84,405.69	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives		4,500.90	0.00
<b>472</b>	<b>Construction Academy</b>			
	5200 Sale or Compensation for Loss of Assets		28,950.00	0.00
<b>824</b>	<b>CMEC Building - Monthly Expenses</b>			
	1900 Other Revenue from Local Sources		5,785.77	0.00
<b>825</b>	<b>CMEC Building - Major Expenses</b>			
	1900 Other Revenue from Local Sources		15,750.00	12,049.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			744,260.67	364,486.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2022 Value	2023 Value
<b>128</b>	<b>County Schools Technology Services</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	123,308.62	113,854.73
		2XX	Personal Services - Employee Benefits	34,144.99	37,293.31
		3XX	Purchased Professional and Technical Services	5,028.56	7,221.81
		4XX	Purchased Property Services	0.00	1,320.00
		5XX	Other Purchased Services	6,703.91	7,081.61
		6XX	Supplies and Materials	36,555.22	204.18
		8XX	Other Expenditures	750.00	810.00
<b>201</b>	<b>General Fund</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		6XX	Supplies and Materials	0.00	19,603.07
	<b>222X Educational Media Services</b>				
		3XX	Purchased Professional and Technical Services	1,925.00	962.50
		6XX	Supplies and Materials	564.16	620.88



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82		
PRC	Program	Function	Object	2022 Value	2023 Value	
		<b>23XX Support Services - General Administration</b>				
			3XX Purchased Professional and Technical Services	0.00	300.00	
		<b>26XX Operation and Maintenance of Plant Services</b>				
			6XX Supplies and Materials	4,537.24	0.00	
		<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	53,167.50	7,800.00	
<b>221</b>	<b>Curriculum</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>1XXX Instruction</b>					
			3XX Purchased Professional and Technical Services	9,000.00	480.00	
			6XX Supplies and Materials	6,361.08	4,917.89	
<b>262</b>	<b>Maintenance</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>26XX Operation and Maintenance of Plant Services</b>					
			7XX Property and Equipment Acquisition	22,613.00	0.00	
	<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	50,760.00	0.00	
<b>472</b>	<b>Construction Academy</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>1XXX Instruction</b>					
			4XX Purchased Property Services	4,462.86	42.00	
			5XX Other Purchased Services	721.00	721.00	
<b>824</b>	<b>CMEC Building - Monthly Expenses</b>					
	<b>8XX Community Services Programs</b>					
	<b>33XX Community Services</b>					
			4XX Purchased Property Services	0.00	1,972.77	
<b>825</b>	<b>CMEC Building - Major Expenses</b>					
	<b>8XX Community Services Programs</b>					
	<b>33XX Community Services</b>					
			4XX Purchased Property Services	142.75	0.00	
			6XX Supplies and Materials	15.30	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>360,761.19</u>	<u>205,205.75</u>	



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## Schedule Of Changes Worksheet

**Fund Code 82**

Beginning Fund Balance						1,396,554.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						364,486.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						205,205.75 (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)						1,555,835.11 (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	2022 Value	2023 Value
	1XXX Revenues from Student Activities	391,033.62	414,970.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		391,033.62	414,970.40

#### 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	386,534.67	411,831.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				386,534.67	411,831.13

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	105,759.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	414,970.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	411,831.13	(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)	108,898.86	(5)



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## Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	127,222.97	142,748.40
XX	39X 1XXX 112	Certified Teacher Staff Salaries	193,028.03	215,700.43
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,176,775.16	1,331,770.56
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,099.06	11,128.22
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	610.84	806.56
XX	XXX 26XX 41X	Energy Utility Services	193,850.55	179,512.36
XX	XXX 4XXX 725	Major Construction Services	185,038.24	7,800.00
XX	XXX XXXX 355	Technology Contracted Services	15,847.30	43,783.99
XX	XXX XXXX 455	Technology Repairs and Rental	10,139.95	10,690.74
XX	XXX XXXX 535	Technology Communication Services	6,746.25	5,344.47
XX	XXX XXXX 563	Educational Fees to Detention Facilities	13,243.90	3,628.90
XX	XXX XXXX 682	Technology Supplies	63,105.59	12,019.52
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	50,760.00	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	52,754.62
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	52,754.62

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,583.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	75,966.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	219,140.48
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%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	85,661.59	84,485.91	0.00	0.00	0.00
280	1XXX	2XX	7,498.29	19,790.63	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	149.00	3,628.90	0.00	0.00	0.00
280	1XXX	6XX	3,019.02	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	400.00	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	14,507.14	0.00	0.00	0.00	0.00
<b>Totals</b>			111,235.04	107,905.44	0.00	0.00	0.00

219,140.48

*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

FY2022-23

Submit ID:

14 Fergus County

0259 Fergus H S

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	1,069,485.86	0.00	0.00	0.00	1,069,485.86
Buildings	11,123,692.82	0.00	0.00	0.00	11,123,692.82
Machinery and Equipment	3,156,970.67	0.00	0.00	0.00	3,156,970.67
Totals at Historical Cost	15,710,797.80	0.00	0.00	0.00	15,710,797.80
<b>Depreciation</b>					
Improvement Accum	775,790.15	0.00	0.00	0.00	775,790.15
Building Accum	5,744,016.03	0.00	0.00	0.00	5,744,016.03
Machinery and Equipment Accum	1,792,506.54	0.00	0.00	0.00	1,792,506.54
Total Accumulated Depreciation	8,312,312.72	0.00	0.00	0.00	8,312,312.72
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	7,398,485.08	0.00	0.00	0.00	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.



# Trustees' Financial Summary

**FY2022-23**

Submit ID:

**14 Fergus County**

**0259 Fergus H S**

## 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	180,583.68	27,841.45	0.00	0.00	208,425.13	0.00	208,425.13
Other Post Employment Benefits	816,512.40	60,942.09	0.00	0.00	877,454.49	0.00	877,454.49
Other	5,200.00	0.00	0.00	5,200.00	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,002,296.08	88,783.54	0.00	5,200.00	1,085,879.62	0.00	1,085,879.62

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* 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

FY2022-23

Submit ID:

14 Fergus County

0259 Fergus H S

## Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	583,580.52	204,651.68	0.00	788,232.20
Net Pension - TRS	2,257,895.36	365,488.96	0.00	2,623,384.32

**LEWISTOWN PUBLIC SCHOOLS  
Lewistown, Montana**

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

18

**ITEM TITLE:** APPROVE ELEMENTARY BUDGET FOR THE 2023-2024 FISCAL YEAR

**Requested By:** Board of Trustees    **Prepared By:** Rebekah Rhoades

**SUMMARY:**

The Board of Trustees needs to approve the Elementary Budget for the 2023-2024 School Year.

**SUGGESTED ACTION:** Approve Elementary Budget for the 2023-2024 School Year

**Additional Information Attached**

**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						

# **2023-2024 BUDGET**



**Rebekah Rhoades, Business Manager**

# Budget Timeline

- 1<sup>ST</sup> MONDAY IN OCTOBER – FIRST COUNT DAY
- FALL – BEGIN LINE ITEM BUDGETING FOR THE FOLLOWING SCHOOL YEAR
- 1<sup>ST</sup> MONDAY IN FEBRUARY – SECOND COUNT DAY
- BY MARCH 1<sup>ST</sup>, OPI SENDS SCHOOLS PRELIMINARY DATA SHEETS AND UPDATED BUDGETING WORKSHEETS
- SPRING – LINE ITEM BUDGETING IS FINALIZED
- 1<sup>ST</sup> TUESDAY IN MAY – SCHOOL ELECTION DAY
- **AUGUST – BOARDS SETS THE BUDGET FOR THAT SCHOOL YEAR (SENT TO OPI AND LEVIES TAXES, NOT A LINE ITEM BUDGET)**

2017, 2019, 2021 and 2023  
Legislative Sessions

# 2017 Legislation

- **HB390**
  - Tech Payment was eliminated for FY18 & FY19
  - Reinstated in FY20 at a slightly reduced amount
- **HB647**
  - Loss of NRD Payment and GF Block Grants, but increased GTB
- **SB307**
  - Allows for Permissive Bldg Reserve Levy
  - NRD Payment will fund State Subsidy
  - Requires noticing all Permissive Levies in March
- **SB261**
  - Reduced At Risk, Special Ed, Data for Achievement, Combined Block Grants for FY18 and FY19
- **SB2 (Special Session)**
  - Reduced Transportation Reimbursement and Block Grants

# 2019 Legislation

- **HB159**
  - Set inflationary adjustments at 0.91% in FY2020 and 1.83% in FY2021.
  - NRD Payment designated for use as State Subsidy in Permissive Bldg Reserve
- **HB2**
  - Appropriates funds designated in HB159
- **SB92**
  - Expands permissible expenditures Bldg Reserve funds to include school and student safety and security.
  - Allows trustees to seek voter approval of a levy for school and student safety and security.

# 2021 Legislation

## **SB72 – ANB for Homeschool Students in Extra-Curricular Activities (EA)**

- District can include homeschool students participating in EA in the October and February enrollment counts
  - EA duration of 6 weeks – 18 weeks: **1/16 enrollment**
  - EA duration longer than 18 weeks: **1/8 enrollment**
- Revenues for students participating in 2022 will be seen in the **2024** budget

## **HB192 – Permissive Building Reserve FY23**

- Increases the state major maintenance aid (SMMA) amount
- Increases multiplier (\$100 to \$110 per ANB) used to calculate state major maintenance aid
- Removes requirement to prioritize Facility Condition Inventory issues

## **HB663 - Marijuana tax to increase GTB and lower property taxes**

- A portion of marijuana taxes in the state special revenue account (16-12-111, MCA) is transferred to the state general fund each year
- Multiplier in GTB formula is increased from 232% to 250% starting in FY2022 and linking additional increases to revenue generated by marijuana taxes beginning in FY 2024

## **HB630 – Appropriated ESSER II - Overarching principle: “to prevent, prepare for and respond to coronavirus”**

## **HB632 – Appropriated ESSER III - Overarching principle: “to prevent, prepare for and respond to coronavirus”**

# 2023 Legislation

- HB15
  - Set inflationary adjustments at 2.70% in FY2024 and 3.00% in FY2025.
  - Eliminates Anticipated Enrollment Increases & set up a School Enrollment Increase Payment for Districts that meet certain enrollment increase criteria
- HB203
  - Out of District Student Tuition Bill (effective FY25 budget) requiring the District of Residence to pay the District of Choice for tax dollars associated with each student. Levied in Tuition, receipted in the General Fund.
- HB212
  - Increased the GTB multiplier from 254% to 259% in 2025.
  - Increased the Class 8 Business Equipment Tax from \$300,000 to \$1,000,000.
- HB257
  - Increased the amount distributed for Advanced Opportunity Aide Payment. Increased the amount on pupil out-of-pocket costs from 60% to 75%.

# 2023 Legislation, continued

- **HB393**
  - Established the Special Needs Equal Opportunity Education Savings Account program.
- **HB543**
  - Revises the ballot wording for levies and bonds to include \$100,000, \$300,000 and \$600,000 home values.
- **HB890**
  - Requires that Boards record their public meetings in an audio and video format that must be made publicly available on the District's website within 5 days of the meeting, to remain online for 1 year (effective 7/1/2024)
- **HB332**
  - Creates a one-time-only incentive to fund a District Health Insurance Trust

# Types of Funds

## BUDGETED

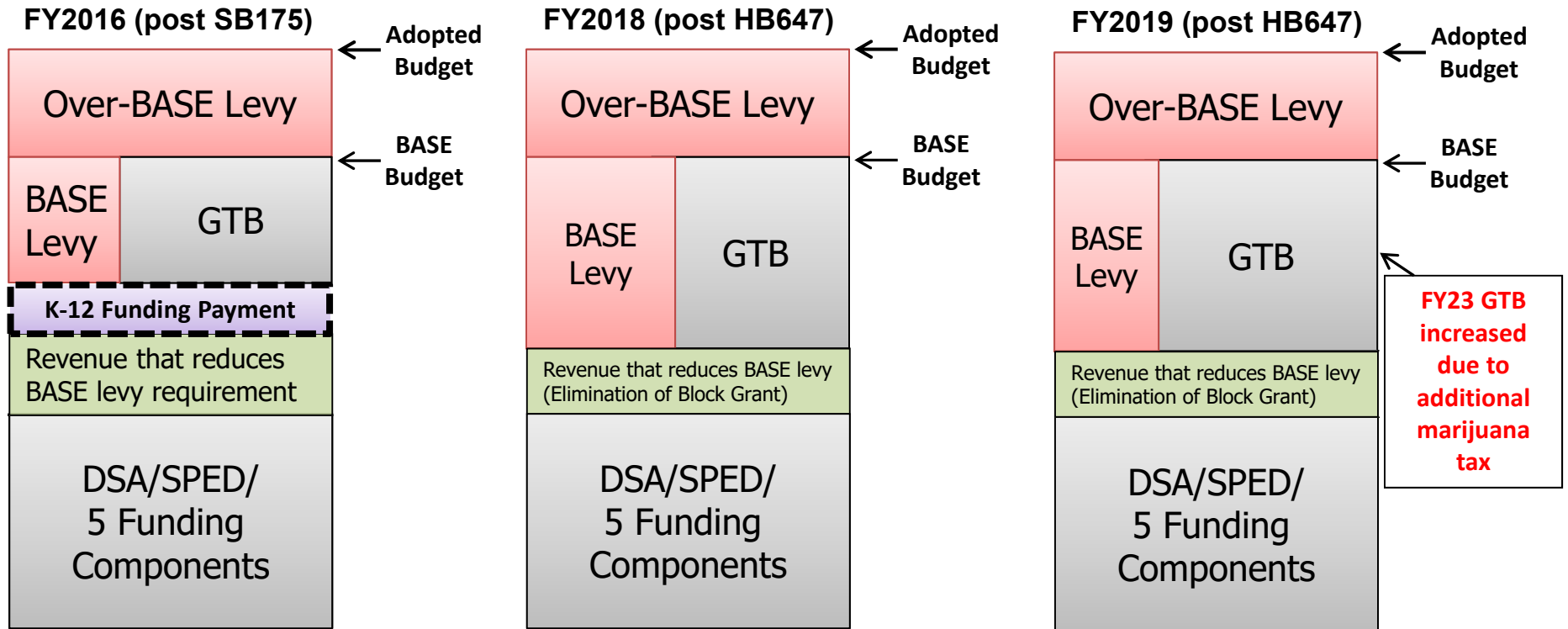
- General (01)
- Transportation (10)
- Bus Depreciation (11)
- Tuition (13)
- Retirement (14)
- Adult Education (17)
- Technology (28)
- Flexibility (29)
- Debt Service (50)
- Building Reserve (61)

## NON-BUDGETED

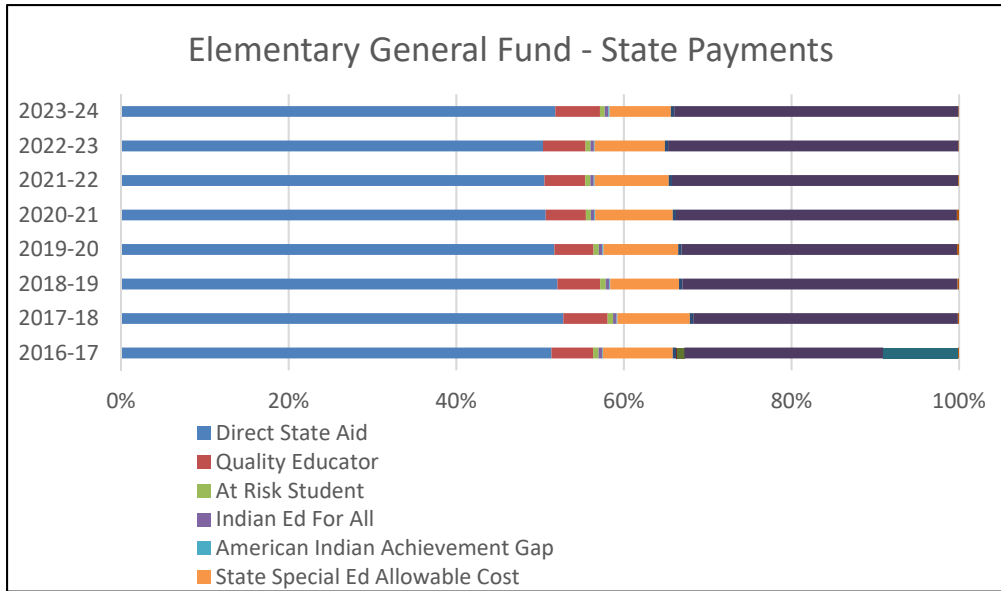
- School Food (12)
- Miscellaneous (15)
- Driver's Ed (18)
- Rental (20)
- Compensated Absences (21)
- Metal Mines (24)
- Building (60)
- Student Activities (84)
- Payroll Clearing (86)
- Claims Clearing (87)
- Private Purpose Trust (81)
- Interlocal Agreement (82)

**Budget approved by the Board in August affects the  
BUDGETED funds**

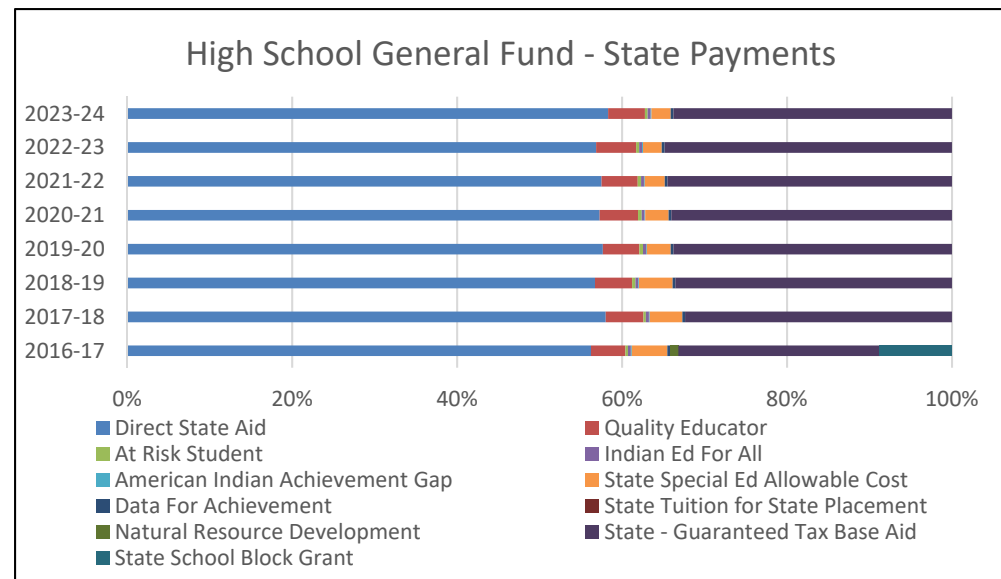
# Components of the General Fund Budget



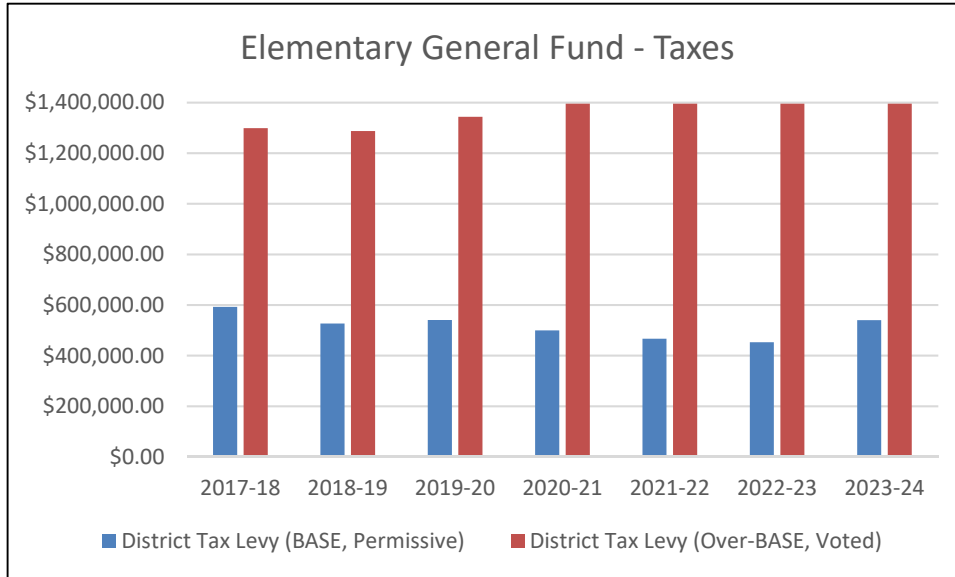
# Components of the General Fund Budget



**2017 Legislature:  
NRD and State School  
Block Grant eliminated**



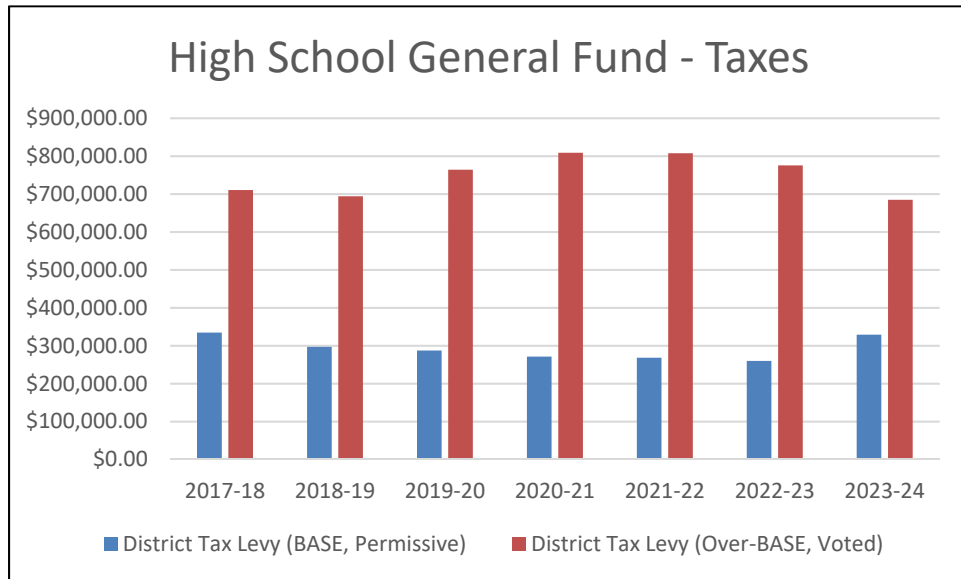
# Components of the General Fund Budget



FY18 BASE Levy up due to eliminating block grants and trending back down due to increasing GTB

**Elementary Levies Passed in Last 10 Years:**  
2020, 2019, 2017, 2015

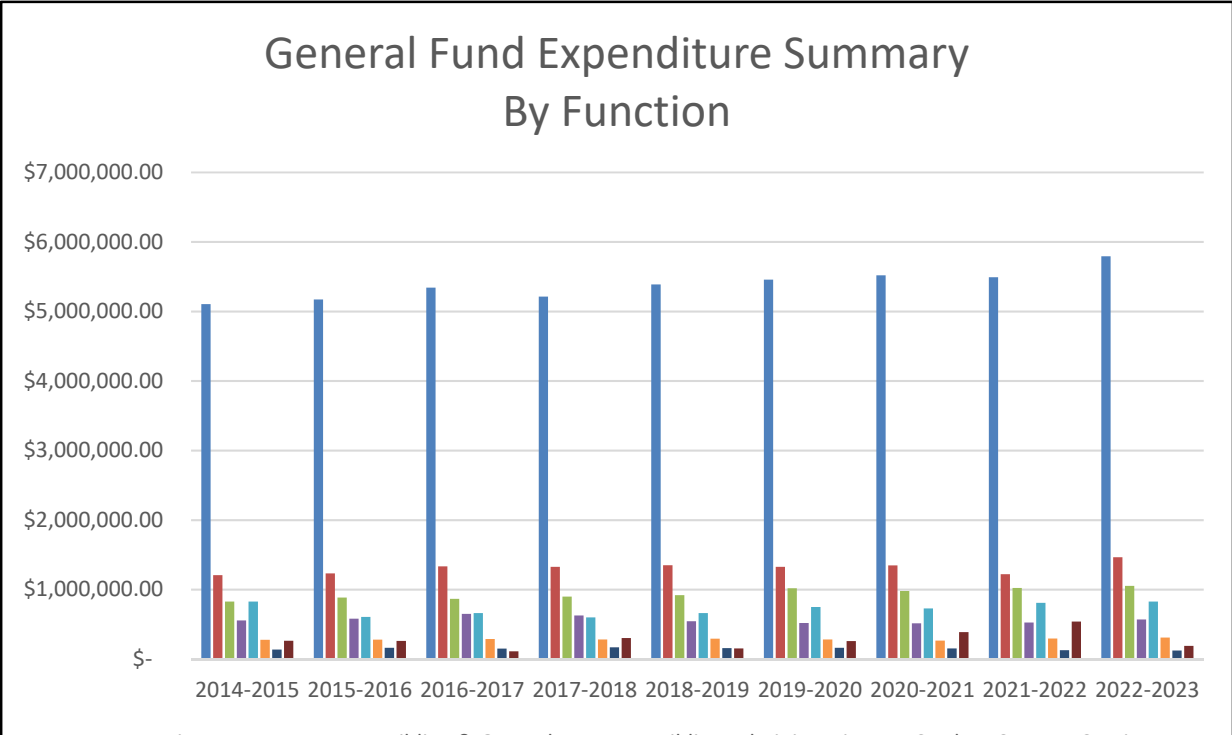
**FHS Levies Passed in Last 10 Years:**  
2020, 2013



# Where the General Fund is Spent

Salaries	69.94%
Benefits	15.85%
Purchased Property Services	5.37%
Supplies	3.42%
Operating Transfers	1.83%
Other Purchased Services	1.79%
Professional/Technical	1.31%
Capital	0.33%
Dues/Fees	0.16%

# Where the General Fund is Spent



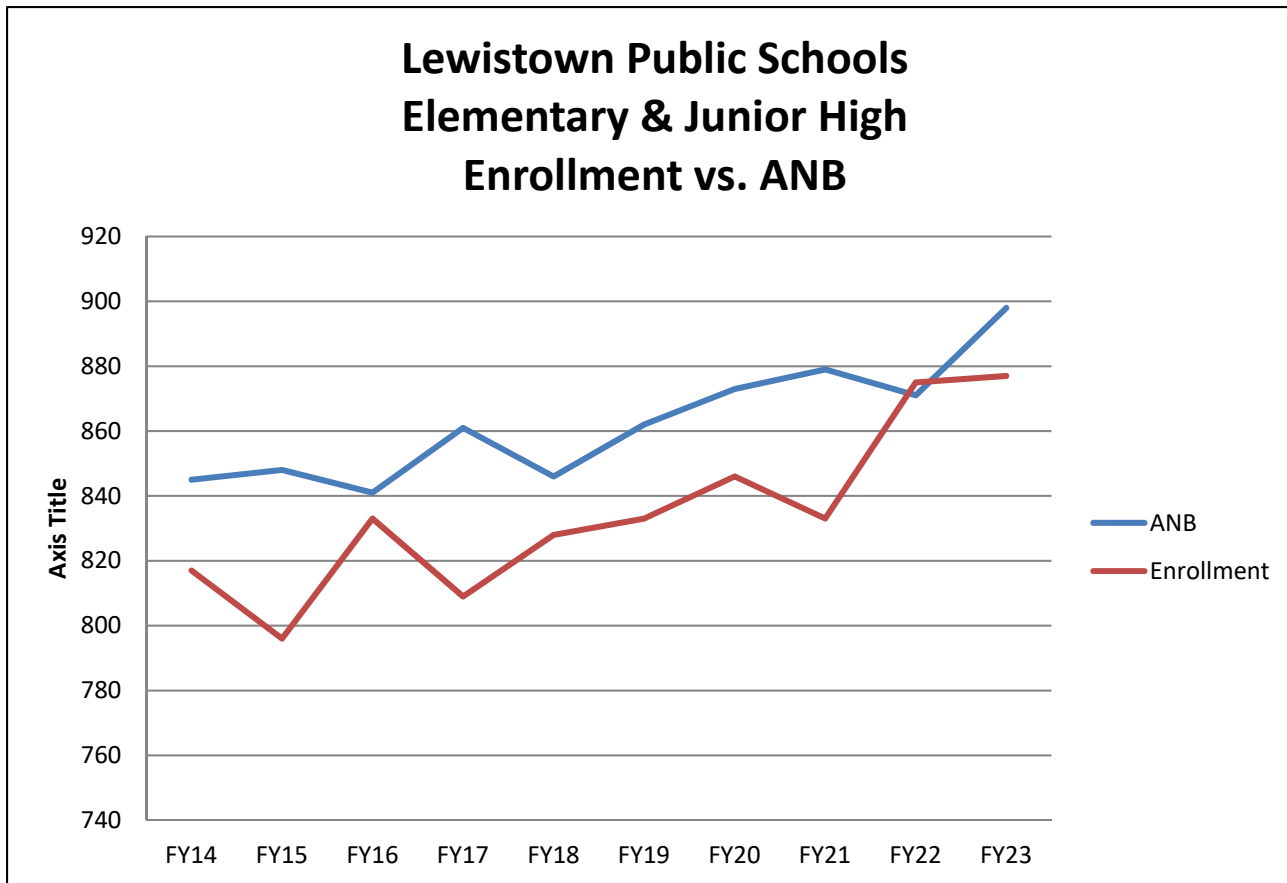
Building Administration	10%
Building and Grounds	14%
District Administration	8%
Extra Curriculars	3%
Instruction	56%
Interlocal Transfer/SPED	2%
School Food	1%
Student Support Services	6%

# **FY2024 Budget**

# ANB vs Enrollment

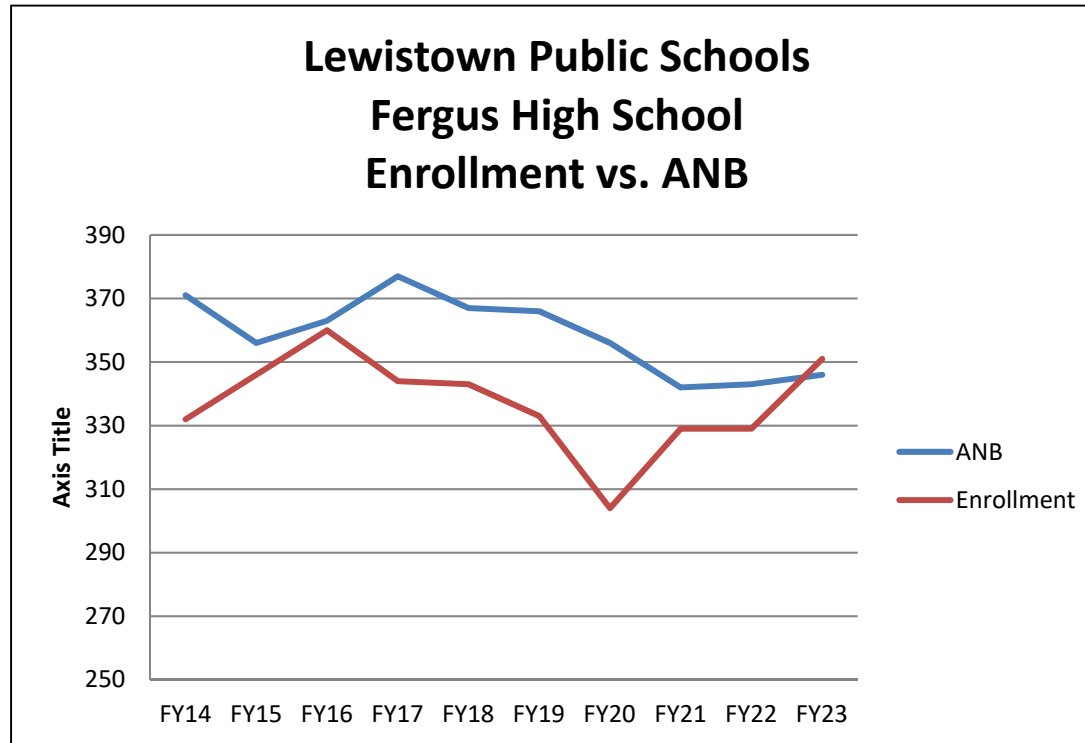
- **Enrollment**
  - Actual count of students
  - Reported to OPI 2x per year – 1st Monday in October and February
- **ANB (Average Number Belonging)**
  - Used by OPI to Calculate Budget
  - ANB Calculation
    - Total of 2 count days / 2
    - Multiply \* (180 days + 7 PIR Days)
    - Divide by 180
  - Current Year or 3-Year Average used...whichever is higher

# ANB vs Enrollment



EXAMPLE: FY14 SHOWS THE COMPARISON OF THE ANB CALCULATED IN SPRING 2013 AND THE ACTUAL ENROLLMENT IN FY24

# ANB vs Enrollment



\*Enrollment for FY23 is projected, official enrollment not available until Count Days completed.

# Projecting FY23 Enrollment

## 2021-2022

<b>Enrollment:</b>	<b>ANB:</b>
K-6 = 692	K-6 = 711
7-8 = 183	7-8 = 187
9-12 = 329	9-12 = 346

## 2022-2023

<b>Enrollment:</b>	<b>ANB:</b>
K-6 = 685 (679)	K-6 = 715 (705)
7-8 = 192 (190)	7-8 = 202 (197)
9-12 = 351 (353)	9-12 = 368 (367)

Numbers in Green were FY23 projections

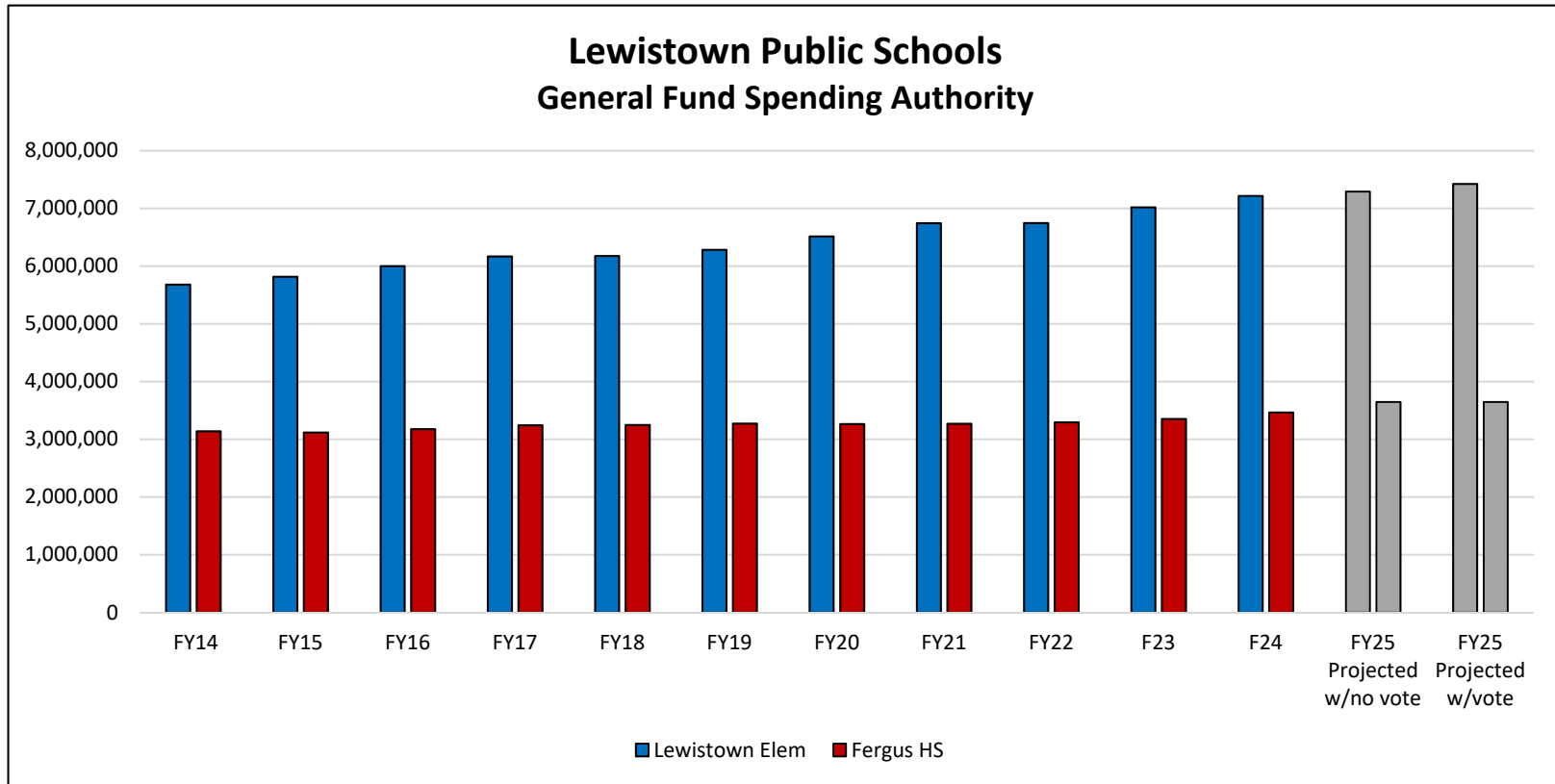
## 2023-2024 Projected

Projections are based on enrollment in late Spring 2023

<b>Enrollment:</b>	<b>ANB:</b>
K-6 = 665	K-6 = 706
7-8 = 190	7-8 = 196
9-12 = 361	9-12 = 364

Junior High and High School Student Per ANB Entitlement = Approx. \$7,634

Elementary Student Per ANB Entitlement = Approx. \$5,962



Difference Between FY23 and FY24 Budgets

Elementary = \$197,907

High School = \$112,698

Difference Between FY24 and **PROJECTED** FY25 Budgets

Elementary = \$74,895 (no vote) and \$206,600 (w/vote)

High School = \$182,222 (no vote) and \$182,222 (w/vote)

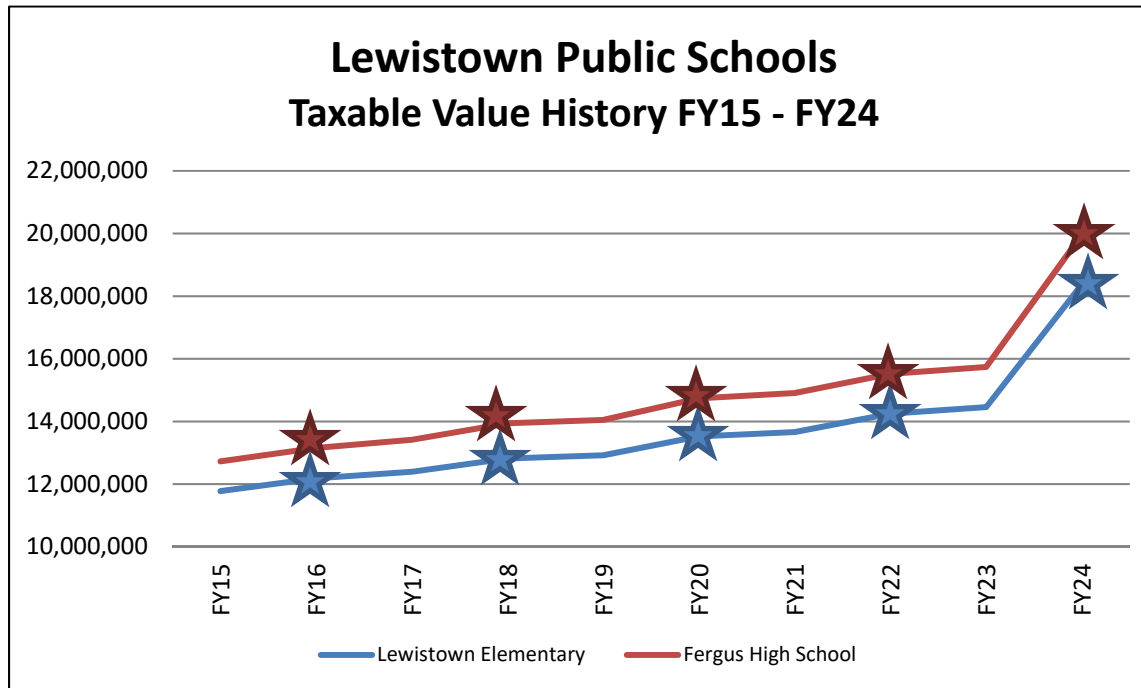
# Taxable Value

- Taxable Value of the district is the assigned value of the property within the district's boundaries
- A mill = One-Thousandth (.001) of a dollar
- The value of a mill  $.001 \times$  the taxable value of the district
- A district with a taxable value of \$1,000,000 will raise \$1,000 for every mill levied

# 2023-2024 Taxable Value

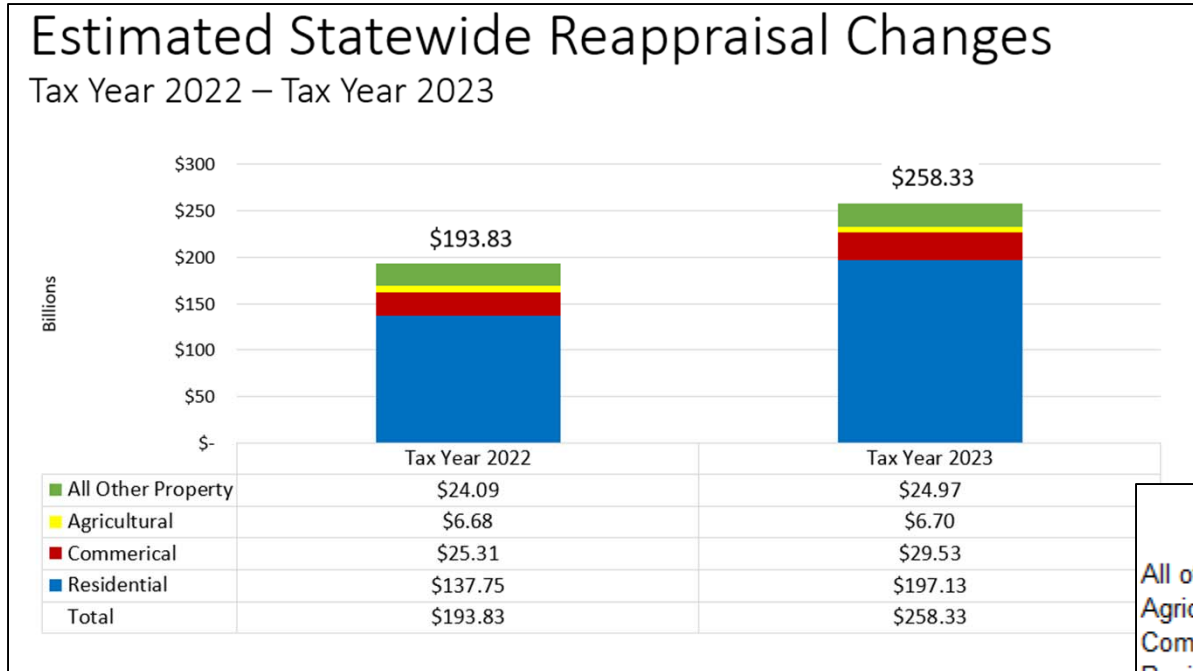
Elementary = \$18,375,797  
Up \$3,919,136 from FY23  
1 mill = \$18,376

High School = \$19,960,772  
Up \$4,218,770 from FY23  
1 mill = \$19,961



Indicates tax re-valuation year

# Taxable Re-valuation Statewide Implications



STATEWIDE REAPPRAISAL	
	% Change
All other Property	3.65%
Agriculture	0.30%
Commercial	16.67%
Residential	43.11%
<b>Total</b>	<b>33.28%</b>

State Funding that helps to fund the BASE budget comes from the following:

- 40 Statewide Mill Levy
- 33 County Mills for Elementary
- 22 County Mills for High School
- Coal Severance Tax (Coal Trust)
- Income from State School Lands
- Investment Earnings

**FY2024**  
**Elementary Budget**

# Elementary Budget Comparison

2022-2023

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (976) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,018,871.96	634,660.44	10%	9.04%	0.00	5,170,856.77	1,848,015.19	127.85
10 Transportation	600,000.00	120,000.00	20%	20.00%	69,524.31	105,179.25	425,296.44	29.42
11 Bus Depreciation Reserve	552,550.66	0.00	N/A	0.00%	354,592.03	1,000.00	196,958.63	13.62
13 Tuition	250,000.00		N/A		66,787.96	0.00	183,212.04	12.67
14 Retirement	925,000.00	185,000.00	20%	20.00%	62,480.13	862,519.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	171,220.78	0.00	N/A	0.00%	103,733.31	5,989.84	61,497.63	4.25
29 Flexibility	120,462.49	0.00	N/A	0.00%	112,828.30	7,634.19	0.00	0.00
61 Building Reserve	1,205,706.68	0.00	N/A	0.00%	994,396.68	76,857.99	134,452.01	9.30
<b>Total of All Funds</b>	<b>10,843,812.57</b>	<b>939,660.44</b>			<b>1,764,342.72</b>	<b>6,230,037.91</b>	<b>2,849,431.94</b>	<b>197.11</b>
<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
EL2009S	1,525,232.78	0.00	20-9-438	0.00%	0.00	59,303.12	1,465,929.66	101.40

2023-2024

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (976) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,216,778.62	703,635.92	10%	9.75%	0.00	5,281,489.52	1,935,289.10	105.30
10 Transportation	610,000.00	122,000.00	20%	20.00%	68,046.96	109,354.41	432,598.63	23.54
11 Bus Depreciation Reserve	659,620.08	0.00	N/A	0.00%	557,162.10	1,500.00	100,957.98	5.49
13 Tuition	250,000.00		N/A		38,653.68	0.00	211,346.32	11.50
14 Retirement	960,000.00	185,318.61	20%	19.30%	0.00	960,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	195,337.21	0.00	N/A	0.00%	127,803.36	6,036.22	61,497.63	3.35
29 Flexibility	152,198.72	0.00	N/A	0.00%	122,504.95	29,693.77	0.00	0.00
61 Building Reserve	1,391,318.96	0.00	N/A	0.00%	1,175,038.96	82,457.63	133,822.37	7.28
<b>Total of All Funds</b>	<b>11,435,253.59</b>	<b>1,010,954.53</b>			<b>2,089,210.01</b>	<b>6,470,531.55</b>	<b>2,875,512.03</b>	<b>156.46</b>
<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
EL2009S	1,529,050.00	0.00	20-9-438	0.00%	53,556.97	0.00	1,475,493.03	80.30

# Elementary Budget Summary

- **GENERAL FUND:** Board chose to run a levy election in May 2023, but the election did not pass (also failed in 2022). Transferred year-end funds in the amount of \$96,607.09 to the Interlocal Fund (282). Increased reserves from 9.04% to 9.75%.
- **TRANSPORTATION:** Increased levy by \$10,000 due to increased expenses. Reappropriated approximately the same as previous year.
- **BUS DEPRECIATION:** We ordered a Yellow Bus in FY23, but it has not arrived or been paid for. In addition to that bus, we will be replacing 1 Yellow Bus in FY24 and will continue to save toward an Activity Bus to purchase as early as FY25. Decreased levy by approximately \$96,000 from FY23.
- **TUITION FUND:** Levied expenses for 1-on-1 students and self-contained classrooms to allow the District more breathing room in the Elementary General Fund. Levied the same amount as previous years, but reappropriated approximately \$28,000 less.

- **RETIREMENT FUND:** Increased by 35,000 due to rising costs. Due to insufficient budget, did not reappropriate and reserves are at 19.3%.
- **TECHNOLOGY FUND:** No change.
- **FLEX FUND:** Awarded the State Advanced Opportunity Aid funding in the amount of \$11,833.77. Awarded State Transformational Learning Aid funding in the amount of \$17,360.00. No levy is required in this fund.
- **BUILDING RESERVE:** Levy was passed by voters in May 2016 for a period of 10 years (expires May 2026). The NRD Payment was reinstated in May 2020 to go toward the non-voted portion of this levy. LPS is taking full advantage of this match from the State. May only be used toward major maintenance in the District's Facility Plan or for Safety (includes SRO, Counselors, etc). Per ANB calculation increased from \$100 to \$110 in FY23.
- **ELEMENTARY BOND:** Levy equals payment due in FY24.

**FY2024**  
**High School Budget**

# High School Budget Comparison

2022-2023

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,293,146.00	303,290.87	10%	9.21%	0.00	2,217,211.70	1,075,934.30	69.32
10 Transportation	300,000.00	60,000.00	20%	20.00%	56,051.78	46,888.15	197,060.07	12.70
11 Bus Depreciation	352,334.91	0.00	N/A	0.00%	114,834.91	1,000.00	236,500.00	15.24
13 Tuition	51,334.86		N/A		4,859.34	0.00	46,475.52	2.99
14 Retirement	475,000.00	95,000.00	20%	20.00%	78,342.94	396,657.06		
17 Adult Education	45,743.57	16,010.25	35%	35.00%	54,364.32	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	265,843.55	0.00	N/A	0.00%	209,290.86	2,387.64	54,165.05	3.49
29 Flexibility	183,812.20	0.00	N/A	0.00%	163,015.39	20,796.81	0.00	0.00
61 Building Reserve	814,857.25	0.00	N/A	0.00%	665,657.25	32,167.00	117,033.00	7.55
Total of All Funds	5,782,072.34	474,301.12			1,346,416.79	2,717,108.36	1,727,167.94	111.29

2023-2024

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,465,179.94	337,855.04	10%	9.75%	0.00	2,451,289.71	1,013,890.23	50.79
10 Transportation	315,000.00	63,000.00	20%	20.00%	46,170.87	53,189.58	215,639.55	10.80
11 Bus Depreciation Reserve	462,813.02	0.00	N/A	0.00%	296,395.44	0.00	166,417.58	8.34
13 Tuition	110,000.00		N/A		20,115.89	0.00	89,884.11	4.50
14 Retirement	510,000.00	102,000.00	20%	20.00%	31,283.73	478,716.27		
17 Adult Education	42,382.76	14,833.97	35%	35.00%	50,370.27	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	335,218.53	0.00	N/A	0.00%	277,659.34	3,394.14	54,165.05	2.71
29 Flexibility	217,129.65	0.00	N/A	0.00%	175,861.76	41,267.89	0.00	0.00
61 Building Reserve	980,325.11	0.00	N/A	0.00%	827,265.12	37,223.50	115,836.49	5.80
Total of All Funds	6,438,049.01	517,689.01			1,725,122.42	3,065,081.09	1,655,833.01	82.94

# High School Budget Summary

- **GENERAL FUND:** Board was not able to run a levy election in May 2023. Transferred year-end funds in the amount of \$38,795.36 to the Interlocal Fund (282). Increased reserves from 9.02% to 9.75%.
- **TRANSPORTATION:** Increased by \$5,000 in response to increased expenditures. Slightly less fund balance reappropriated.
- **BUS DEPRECIATION:** We ordered a Yellow Bus in FY23, but it has not arrived or been paid for. In addition to that bus, we will be replacing 1 Yellow Bus in FY24 and will continue to save toward an Activity Bus to purchase as early as FY25. Decreased levy by approximately \$44,000 from FY23.
- **TUITION FUND:** Levied expenses for 1-on-1 students and self-contained classroom to allow the District more breathing room in the High School General Fund. Students in correctional facilities and foster care outside our district resulted in approx. \$6,185 additional need.

- **RETIREMENT FUND:** Increased by \$35,000 to prepare for retirements at Fergus High School. Will need to levy additional funds over the next 2-3 years to ensure there is enough funding for these retirements.
- **ADULT ED:** No levy required. Hi-Set Testing is no longer being offered by Lewistown Public Schools, with those individuals utilizing resources at HRDC.
- **TECHNOLOGY FUND:** No change.
- **FLEX FUND:** Awarded the State Advanced Opportunity Aid funding in the amount of \$33,573.89. Awarded State Transformational Learning Aid funding in the amount of \$6,944.00. No levy is required in this fund.
- **BUILDING RESERVE:** Levy was passed by voters in May 2016 for a period of 10 years (expires May 2026). The NRD Payment was reinstated in May 2020 to go toward the non-voted portion of this levy. LPS is taking full advantage of this match from the State. May only be used toward major maintenance in the District's Facility Plan or for Safety (includes SRO, Counselors, etc). Per ANB calculation increased from \$100 to \$110 in FY23.

# **FY2024 Budget Recommendation & Summary**

# Elementary Budget Recommendation

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,216,778.62	703,635.92	10%	9.75%	0.00	5,281,489.52	1,935,289.10	105.30
10 Transportation	610,000.00	122,000.00	20%	20.00%	68,046.96	109,354.41	432,598.63	23.54
11 Bus Depreciation Reserve	659,620.08	0.00	N/A	0.00%	557,162.10	1,500.00	100,957.98	5.49
13 Tuition	250,000.00		N/A		38,653.68	0.00	211,346.32	11.50
14 Retirement	960,000.00	185,318.61	20%	19.30%	0.00	960,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	195,337.21	0.00	N/A	0.00%	127,803.36	6,036.22	61,497.63	3.35
29 Flexibility	152,198.72	0.00	N/A	0.00%	122,504.95	29,693.77	0.00	0.00
61 Building Reserve	1,391,318.96	0.00	N/A	0.00%	1,175,038.96	82,457.63	133,822.37	7.28
<b>Total of All Funds</b>	<b>11,435,253.59</b>	<b>1,010,954.53</b>			<b>2,089,210.01</b>	<b>6,470,531.55</b>	<b>2,875,512.03</b>	<b>156.46</b>
<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
EL2009S	1,529,050.00	0.00	20-9-438	0.00%	53,556.97	0.00	1,475,493.03	80.30

236.76 total mills

## SB307 Notice – March 2023

### TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	LEWISTOWN ELEMENTARY SCHOOL DISTRICT							
	2022-23 Actual Levies		2023-24 Projections				Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
	\$	Mills	\$	Mills	Change \$	Change Mills		
General - BASE	\$ 452,679	31.33	\$ 451,129	31.21	\$ (1,550)	(0.12)	\$ (0.16)	\$ (0.32)
General - OverBASE	\$ 1,395,336	96.52	\$ 1,485,046	102.72	\$ 89,710	6.20	\$ 8.37	\$ 16.74
Transportation	\$ 425,296	29.42	\$ 432,942	29.95	\$ 7,646	0.53	\$ 0.72	\$ 1.44
Bus Depreciation	\$ 196,959	13.62	\$ 145,000	10.03	\$ (51,959)	(3.59)	\$ (4.85)	\$ (9.70)
Tuition	\$ 183,212	12.67	\$ 240,000	16.60	\$ 56,788	3.93	\$ 5.31	\$ 10.62
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 61,498	4.25	\$ 61,498	4.25	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ 1,465,930	101.40	\$ 1,528,550	105.73	\$ 62,620	4.33	\$ 5.85	\$ 11.70
Building Reserve Permissive	\$ 36,452	2.52	\$ 35,822	2.48	\$ (630)	(0.04)	\$ (0.05)	\$ (0.10)
Building Reserve Voted	\$ 98,000	6.78	\$ 98,000	6.78	\$ -	-	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 4,315,362</b>	<b>298.51</b>	<b>\$ 4,477,988</b>	<b>309.75</b>	<b>\$ 162,626</b>	<b>11.24</b>	<b>\$ 15.19</b>	<b>\$ 30.38</b>

\*NOTE: The above Elementary estimate includes the \$23.8 million bond approved by voters in November 2021 - See Debt Service

# Comparison Using FY23 Taxable Value

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,216,778.62	703,635.92	10%	9.75%	0.00	5,374,808.81	1,841,969.81	127.42
10 Transportation	610,000.00	122,000.00	20%	20.00%	68,046.96	109,354.41	432,598.63	29.92
11 Bus Depreciation Reserve	659,620.08	0.00	N/A	0.00%	557,162.10	1,500.00	100,957.98	6.98
13 Tuition	250,000.00		N/A		38,653.68	0.00	211,346.32	14.62
14 Retirement	960,000.00	185,318.61	20%	19.30%	0.00	960,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	195,337.21	0.00	N/A	0.00%	127,803.36	6,036.22	61,497.63	4.25
29 Flexibility	152,198.72	0.00	N/A	0.00%	122,504.95	29,693.77	0.00	0.00
61 Building Reserve	1,391,318.96	0.00	N/A	0.00%	1,175,038.96	82,457.63	133,822.37	9.26
<b>Total of All Funds</b>	<b>11,435,253.59</b>	<b>1,010,954.53</b>			<b>2,089,210.01</b>	<b>6,563,850.84</b>	<b>2,782,192.74</b>	<b>192.45</b>
<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
EL2009S	1,529,050.00	0.00	20-9-438	0.00%	53,556.97	0.00	1,475,493.03	102.06

294.51 total mills

## SB307 Notice – March 2023

### TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	LEWISTOWN ELEMENTARY SCHOOL DISTRICT							
	2022-23 Actual Levies		2023-24 Projections				Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
	\$	Mills	\$	Mills	Change \$	Change Mills		
General - BASE	\$ 452,679	31.33	\$ 451,129	31.21	\$ (1,550)	(0.12)	\$ (0.16)	\$ (0.32)
General - OverBASE	\$ 1,395,336	96.52	\$ 1,485,046	102.72	\$ 89,710	6.20	\$ 8.37	\$ 16.74
Transportation	\$ 425,296	29.42	\$ 432,942	29.95	\$ 7,646	0.53	\$ 0.72	\$ 1.44
Bus Depreciation	\$ 196,959	13.62	\$ 145,000	10.03	\$ (51,959)	(3.59)	\$ (4.85)	\$ (9.70)
Tuition	\$ 183,212	12.67	\$ 240,000	16.60	\$ 56,788	3.93	\$ 5.31	\$ 10.62
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 61,498	4.25	\$ 61,498	4.25	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ 1,465,930	101.40	\$ 1,528,550	105.73	\$ 62,620	4.33	\$ 5.85	\$ 11.70
Building Reserve Permissive	\$ 36,452	2.52	\$ 35,822	2.48	\$ (630)	(0.04)	\$ (0.05)	\$ (0.10)
Building Reserve Voted	\$ 98,000	6.78	\$ 98,000	6.78	\$ -	-	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 4,315,362</b>	<b>298.51</b>	<b>\$ 4,477,988</b>	<b>309.75</b>	<b>\$ 162,626</b>	<b>11.24</b>	<b>\$ 15.19</b>	<b>\$ 30.38</b>

\*NOTE: The above Elementary estimate includes the \$23.8 million bond approved by voters in November 2021 - See Debt Service

# High School Budget Recommendation

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,465,179.94	337,855.04	10%	9.75%	0.00	2,451,289.71	1,013,890.23	50.79
10 Transportation	315,000.00	63,000.00	20%	20.00%	46,170.87	53,189.58	215,639.55	10.80
11 Bus Depreciation Reserve	462,813.02	0.00	N/A	0.00%	296,395.44	0.00	166,417.58	8.34
13 Tuition	110,000.00		N/A		20,115.89	0.00	89,884.11	4.50
14 Retirement	510,000.00	102,000.00	20%	20.00%	31,283.73	478,716.27		
17 Adult Education	42,382.76	14,833.97	35%	35.00%	50,370.27	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	335,218.53	0.00	N/A	0.00%	277,659.34	3,394.14	54,165.05	2.71
29 Flexibility	217,129.65	0.00	N/A	0.00%	175,861.76	41,267.89	0.00	0.00
61 Building Reserve	980,325.11	0.00	N/A	0.00%	827,265.12	37,223.50	115,836.49	5.80
<b>Total of All Funds</b>	<b>6,438,049.01</b>	<b>517,689.01</b>			<b>1,725,122.42</b>	<b>3,065,081.09</b>	<b>1,655,833.01</b>	<b>82.94</b>

## SB307 Notice – March 2023

### TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	FERGUS HIGH SCHOOL DISTRICT							
	2022-23 Actual Levies		2023-24 Projections				Est. Annual Tax Impact \$100K home	Tax Impact \$200K home
	\$	Mills	\$	Mills	Change \$	Change Mills		
General - BASE	\$ 259,779	16.52	\$ 278,820	17.71	\$ 19,042	1.19	\$ 1.61	\$ 3.22
General - OverBASE	\$ 775,711	49.28	\$ 684,817	43.50	\$ (90,894)	(5.78)	\$ (7.80)	\$ (15.60)
Transportation	\$ 216,974	13.78	\$ 223,112	14.17	\$ 6,138	0.39	\$ 0.53	\$ 1.06
Bus Depreciation	\$ 200,099	12.71	\$ 115,000	7.31	\$ (85,099)	(5.40)	\$ (7.29)	\$ (14.58)
Tuition	\$ 126,063	8.01	\$ 135,000	8.58	\$ 8,937	0.57	\$ 0.77	\$ 1.54
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 54,165	3.44	\$ 54,165	3.44	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Building Reserve Permissive	\$ 17,940	1.14	\$ 17,836	1.13	\$ (104)	(0.01)	\$ (0.01)	\$ (0.02)
Building Reserve Voted	\$ 98,000	6.23	\$ 98,000	6.23	\$ -	-	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,748,730</b>	<b>111.11</b>	<b>\$ 1,606,751</b>	<b>102.07</b>	<b>\$ (141,979)</b>	<b>(9.04)</b>	<b>\$ (12.19)</b>	<b>\$ (24.38)</b>

# Comparison Using FY23 Taxable Value

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,465,179.94	337,855.04	10%	9.75%	0.00	2,504,484.75	960,695.19	61.04
10 Transportation	315,000.00	63,000.00	20%	20.00%	46,170.87	53,189.58	215,639.55	13.70
11 Bus Depreciation Reserve	462,813.02	0.00	N/A	0.00%	296,395.44	0.00	166,417.58	10.57
13 Tuition	110,000.00		N/A		20,115.89	0.00	89,884.11	5.71
14 Retirement	510,000.00	102,000.00	20%	20.00%	31,283.73	478,716.27		
17 Adult Education	42,382.76	14,833.97	35%	35.00%	50,370.27	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	335,218.53	0.00	N/A	0.00%	277,659.34	3,394.14	54,165.05	3.44
29 Flexibility	217,129.65	0.00	N/A	0.00%	175,861.76	41,267.89	0.00	0.00
61 Building Reserve	980,325.11	0.00	N/A	0.00%	827,265.12	37,223.50	115,836.49	7.36
<b>Total of All Funds</b>	<b>6,438,049.01</b>	<b>517,689.01</b>			<b>1,725,122.42</b>	<b>3,118,276.13</b>	<b>1,602,637.97</b>	<b>101.82</b>

## SB307 Notice – March 2023

### TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	FERGUS HIGH SCHOOL DISTRICT							
	2022-23 Actual Levies		2023-24 Projections					
	\$	Mills	\$	Mills	Change \$	Change Mills	Est. Annual Tax Impact \$100K home	Tax Impact \$200K home
General - BASE	\$ 259,779	16.52	\$ 278,820	17.71	\$ 19,042	1.19	\$ 1.61	\$ 3.22
General - OverBASE	\$ 775,711	49.28	\$ 684,817	43.50	\$ (90,894)	(5.78)	\$ (7.80)	\$ (15.60)
Transportation	\$ 216,974	13.78	\$ 223,112	14.17	\$ 6,138	0.39	\$ 0.53	\$ 1.06
Bus Depreciation	\$ 200,099	12.71	\$ 115,000	7.31	\$ (85,099)	(5.40)	\$ (7.29)	\$ (14.58)
Tuition	\$ 126,063	8.01	\$ 135,000	8.58	\$ 8,937	0.57	\$ 0.77	\$ 1.54
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 54,165	3.44	\$ 54,165	3.44	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Building Reserve Permissive	\$ 17,940	1.14	\$ 17,836	1.13	\$ (104)	(0.01)	\$ (0.01)	\$ (0.02)
Building Reserve Voted	\$ 98,000	6.23	\$ 98,000	6.23	\$ -	-	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,748,730</b>	<b>111.11</b>	<b>\$ 1,606,751</b>	<b>102.07</b>	<b>\$ (141,979)</b>	<b>(9.04)</b>	<b>\$ (12.19)</b>	<b>\$ (24.38)</b>

# OPTIONS:

## **Decrease Mills Levied**

- Levy less in Bus Depreciation.
- Will provide additional tax relief, but may cause a sharper increase in future years.

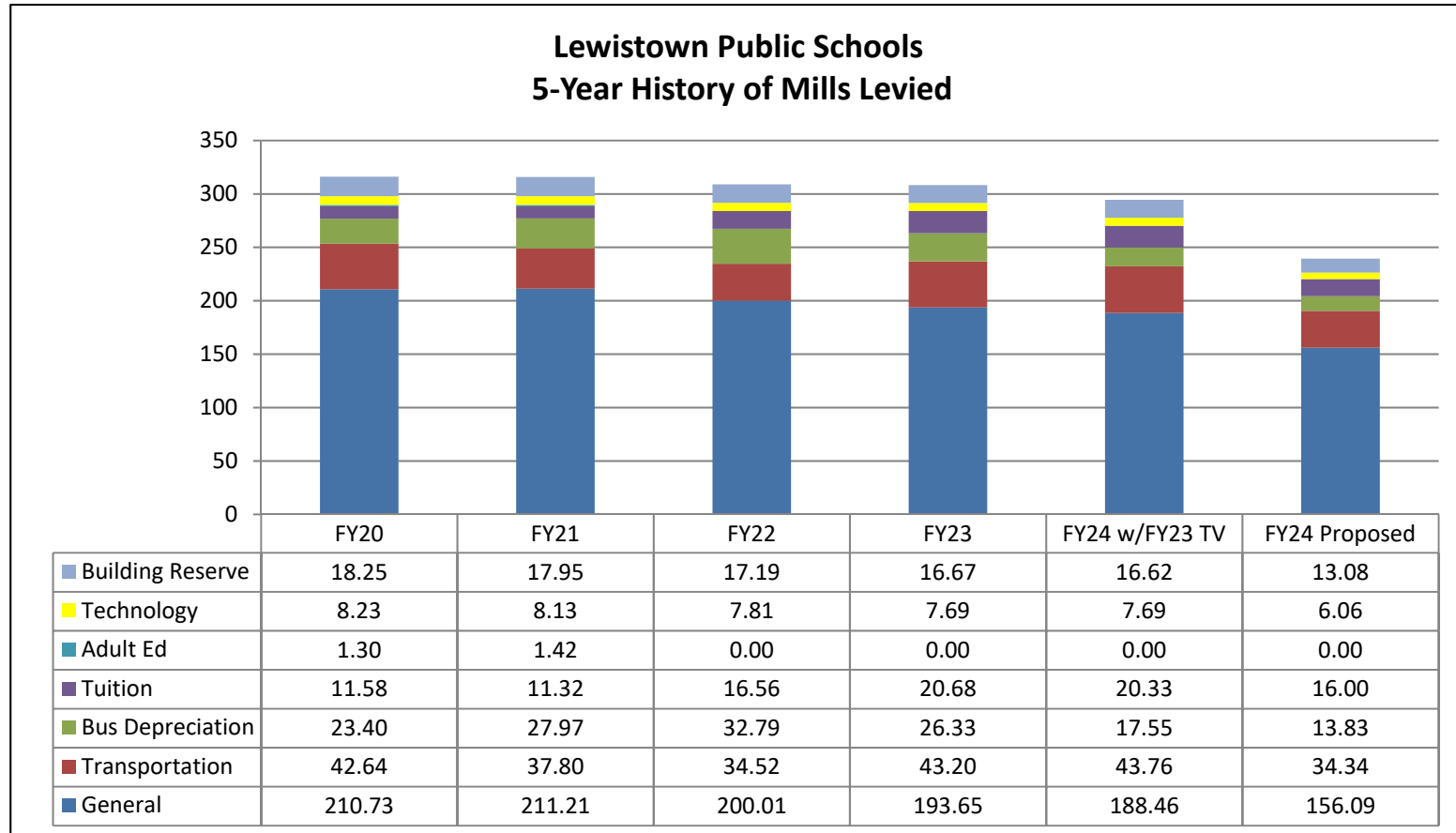
## **Increase Mills Levied**

- Levy more in permissive funds (Transportation, Bus Depreciation, Tuition).
- Allows us to reappropriate in following years.

## **Approve As Presented**

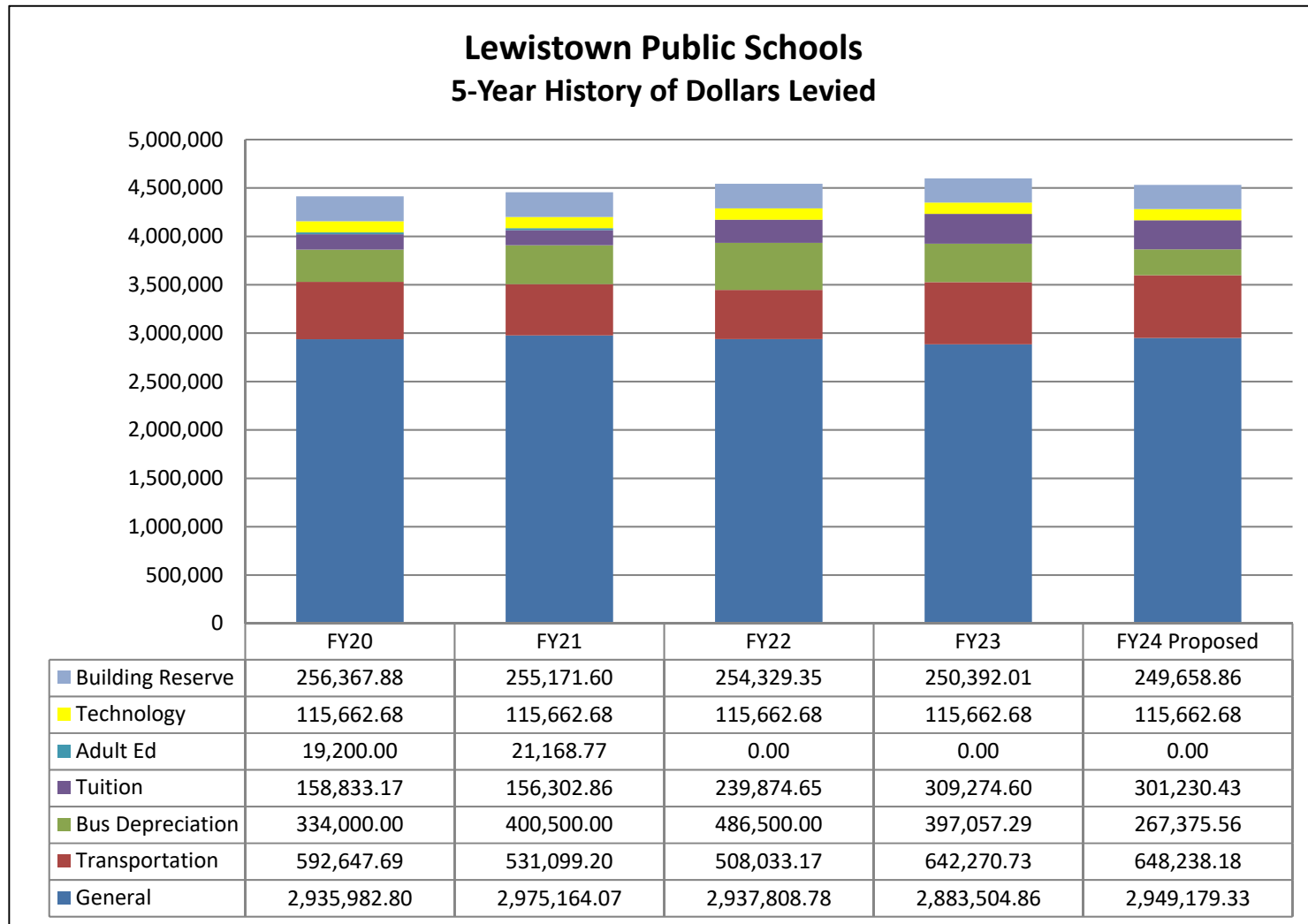
- Conscientious budgeting in a year with extreme tax re-valuation. Will allow us to use reappropriation in future years to keep the mills somewhat level.

# Mills Levied District-Wide



FY24 using the FY23 taxable valuation is included to provide a more “apples to apples” comparison of mills

# Dollars Levied District-Wide



# District-Wide Summary

OVERALL DISTRICT-WIDE DECREASE OF 76.63 mills with  
FY24 taxable value

OVERALL DISTRICT-WIDE DECREASE OF 13.29 mills when  
using the FY23 taxable value for comparison

Due to tax reappraisals, ESTIMATES to tax impact cannot be produced. A calculator is available in the Business Office for anyone interested in the impact of the local school levy only.

Any balances remaining in the non-voted levy funds will be  
reappropriated in the following Fiscal Year

# COVID FUNDS RECEIVED

- Governor’s Coronavirus Relief Funds (CRF)
  - \$367,915 (elem) and \$143,148 (hs)
  - Must be spent by 12/31/2020 (LPS spent 100%)
- ESSER I
  - \$192,028 (elem) and \$64,958 (hs)
  - Must be spent by 9/30/2022 (LPS spent 100%)
- ESSER II
  - \$819,925 (elem) and \$259,392 (hs)
  - Must be spent by 9/30/2023 (LPS spent 100%)
- ESSERIII
  - \$1,786,510 (elem) and \$562,647 (hs)
  - Must be spent by 9/30/2024 (42% remaining 6/30/23)
  - HP Roof and FHS Heat Pump Replacement

Must be used *“to prevent, prepare for and respond to coronavirus.”*

# Looking Ahead

- What is not used this year in permissive funds will be carried over to next year
- Long Term Facilities Planning (HS Bond and projects not addressed in Elementary Bond; Voted Building Reserve Levy ending in FY26; Permissive Building Reserve...safety or facilities)
- Enrollment Changes
- Interlocal Fund
  - \$916,832 (general spending) + \$276,372 (curriculum) in Interlocal Fund to allow for “tapering” of Covid Funds
  - Approximately \$280,000/year is currently being spent that will need to be absorbed by the General Fund by the end of the next 3 years (\$840,000 total)



# Budget Report

## FY 2024

14 Fergus

Submit ID:

0258 Lewistown Elem

**Due Dates:**

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

### District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	917	N/A	18,375,797

\* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

### Certification

**District Clerk:**

Rebekah Rhoades

\_\_\_\_\_  
(Signature)

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

**Chairperson, School Trustees:**

Doreen Heintz

\_\_\_\_\_  
(Signature)

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

**County Superintendent:**

Rhonda Long

\_\_\_\_\_  
(Signature)

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

**Chairperson, County Commissioners:**

\_\_\_\_\_  
(Print)

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(Signature)

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(Date)

**Name of Contact:**

\_\_\_\_\_  
(Print)

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(Signature)

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(Phone)



# Budget Report

## FY 2024

14 Fergus

Submit ID:

0258 Lewistown Elem

### Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,216,778.62	703,635.92	10%	9.75%	0.00	5,281,489.52	1,935,289.10	105.30
10 Transportation	610,000.00	122,000.00	20%	20.00%	68,046.96	109,354.41	432,598.63	23.54
11 Bus Depreciation Reserve	659,620.08	0.00	N/A	0.00%	557,162.10	1,500.00	100,957.98	5.49
13 Tuition	250,000.00		N/A		38,653.68	0.00	211,346.32	11.50
14 Retirement	960,000.00	185,318.61	20%	19.30%	0.00	960,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	195,337.21	0.00	N/A	0.00%	127,803.36	6,036.22	61,497.63	3.35
29 Flexibility	152,198.72	0.00	N/A	0.00%	122,504.95	29,693.77	0.00	0.00
61 Building Reserve	1,391,318.96	0.00	N/A	0.00%	1,175,038.96	82,457.63	133,822.37	7.28
<b>Total of All Funds</b>	<b>11,435,253.59</b>	<b>1,010,954.53</b>			<b>2,089,210.01</b>	<b>6,470,531.55</b>	<b>2,875,512.03</b>	<b>156.46</b>

<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
EL2009S	1,529,050.00	0.00	20-9-438	0.00%	53,556.97	0.00	1,475,493.03	80.30



# Budget Report

## FY 2024

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### General Fund Limits And Reserves Worksheet

#### PART I. Certified Budget Data

<b>ANB By Budget Unit:</b>	E1	LEWISTOWN K-6	715
	M1	LEWISTOWN 7-8	202

\* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,737,292.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	280,783.27
D.	At Risk Student	(I-D)	31,016.61
E.	Indian Education For All	(I-E)	21,925.47
F.	American Indian Achievement Gap	(I-F)	7,520.00
G.	Data For Achievement	(I-G)	20,990.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	386,711.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	47,133.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	60,993.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

#### PART II. General Fund Budget Limits

##### Prior Year Budget Data:

A.	ANB	(II-A)	898
B.	BASE Budget Limit	(II-B)	5,623,535.63
C.	Maximum Budget Limit	(II-C)	7,075,768.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,395,336.33
E.	Adopted Budget	(II-E)	7,018,871.96

##### Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,821,442.29
H.	Maximum Budget Limit	(II-H)	7,306,488.76
I.	Highest Budget Without a Vote	(II-I)	7,216,778.62
J.	Highest Budget	(II-J)	7,306,488.76
K.	Highest Voted Amount	(II-K)	89,710.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,216,778.62



# Budget Report

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### PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		703,635.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		703,635.92

### PART V. General Fund Worksheet

#### General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,216,778.62
1.	BASE Budget Limit	(V-A1)	5,821,442.29	
2.	Over-BASE Budget	(V-A2)	1,395,336.33	

#### Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,737,292.34
1.	Direct State Aid Paid By State	(V-B1)	2,737,292.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		280,783.27
D.	At Risk Student	(V-D)		31,016.61
E.	Indian Education For All	(V-E)		21,925.47
F.	American Indian Achievement Gap	(V-F)		7,520.00
G.	Data For Achievement	(V-G)		20,990.13
H.	Special Education Allowable Cost Payment	(V-H)		386,711.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,885.80
1.	Actual Non-Levy Revenue	(V-J1)	3,885.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,331,317.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,791,364.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	539,952.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,821,442.29

#### Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	



# Budget Report

## FY 2024

### 14 Fergus

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### 0258 Lewistown Elem

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,395,336.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,395,336.33

**Mill Levies:**

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		75.93
	1. District Property Tax Levy Mills	(V-U1)	75.93	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		105.30

\* Should be approximately equal to (Taxable Value X .001) X BASE Mills

\*\* BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



# Budget Report

## FY 2024

14 Fergus

Submit ID:

0258 Lewistown Elem

### 01 General Fund

Adopted Budget	0001	7,216,778.62
<b>Budget Uses</b>		
Expenditure Budget	0002	7,216,778.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
<b>Estimated Funding Sources</b>		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,737,292.34
Quality Educator	3111	280,783.27
At Risk Student	3112	31,016.61
Indian Education For All	3113	21,925.47
American Indian Achievement Gap	3114	7,520.00
State Special Education Allowable Cost Payment to Districts	3115	386,711.49
Data For Achievement	3116	20,990.13
State - Guaranteed Tax Base Aid	3120	1,791,364.41
<b>Actual Non-levy Revenue and Funding Sources</b>		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,885.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
<b>Anticipated Non-levy Revenue and Funding Sources - BASE</b>		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



# Budget Report

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### Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

### Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

### Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	539,952.77	
Over-BASE Levy	1110(c)	1,395,336.33	
District Tax Levy		1110	1,935,289.10
Total Estimated Revenues to Fund Adopted Budget		0004	7,216,778.62
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



# Budget Report

## FY 2024

14 Fergus

Submit ID:

0258 Lewistown Elem

### 10 Transportation Fund

Adopted Budget	0001	610,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	610,000.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	98,594.92
Contingency	0006	9,859.49
Over-Schedule	0011	501,545.59
Fund Balance for Budget	TFS48	190,046.96
Operating Reserve	0961	122,000.00
Unreserved Fund Balance Reappropriated	0970	68,046.96
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	900.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
<b>Reimbursements</b>		
County On-Schedule Transportation Reimbursement	2220	54,227.20
State - On-Schedule Transportation Reimbursement	3210	54,227.21
District Tax Levy	1110	432,598.63
District Mills	999	23.54
Total Estimated Revenues to Fund Adopted Budget	0004	610,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

14 Fergus

Submit ID:

0258 Lewistown Elem

### 11 Bus Depreciation Reserve Fund

Adopted Budget	0001	659,620.08
<b>Budget Uses</b>		
Expenditure Budget	0002	659,620.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	557,162.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	557,162.10
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	100,957.98
District Mills	999	5.49
Total Estimated Revenues to Fund Adopted Budget	0004	659,620.08



# Budget Report

## FY 2024

14 Fergus

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0258 Lewistown Elem

### Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 MCI J4500 #7027	2022	49,030.00	9,806.00	9,806.00	0.00
2022 INTL #7235	2022	113,699.96	0.00	22,739.99	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	37,797.86	7,559.57	7,559.57	0.00
2018 MCI J4500 #8974	2021	58,219.20	23,287.68	11,643.84	0.00
2021 IC #6977	2021	105,278.17	18,688.23	21,055.63	0.00
2021 S (SPECIAL ED) #6975	2021	110,318.92	0.00	22,063.78	0.00
2014 MCI MOTOR COACH #6743	2020	59,215.20	35,529.12	11,843.04	0.00
2020 IC #1473	2020	98,870.81	19,774.16	19,774.16	0.00
2019 IC #5773	2019	97,770.77	19,554.15	19,554.15	0.00
2014 MC J45 #6602	2018	90,000.00	54,000.00	18,000.00	18,000.00
2017 IC #4154	2017	96,956.82	38,782.72	19,391.36	0.00
2016 INTL #0568	2015	81,084.22	47,885.46	16,216.84	0.00
2015 CES #3528	2014	56,861.27	34,116.75	11,372.25	2,372.25
2013 BLUEBIRD IC #6001	2013	77,553.07	62,042.44	15,510.61	15,510.61
2014 BLUEBIRD IC #1987	2013	80,000.78	48,777.31	16,000.16	16,000.16
2012 INTL #1925	2012	88,775.09	71,020.08	17,755.02	17,755.02
2010 INTL #6953	2010	86,699.28	69,359.44	17,339.86	17,339.86
2009 INTL #8205	2008	69,900.38	77,159.56	13,980.08	13,980.08
MOTOROLA MCS 2000	2004	2,721.00	4,081.50	N/A	NA
<b>Total</b>					<b>100,957.98</b>



# Budget Report

## FY 2024

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### 13 Tuition Fund

Adopted Budget	0001	250,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,653.68
Unreserved Fund Balance Reappropriated	0970	38,653.68
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	211,346.32
District Mills	999	11.50
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

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### 14 Retirement Fund

Adopted Budget	0001	960,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	960,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	185,318.61
Operating Reserve	0961	185,318.61
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	959,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	960,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

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### 17 Adult Education Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

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### 19 Non-Operating Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
<b>Reimbursements</b>		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

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### 28 Technology Fund

Adopted Budget	0001	195,337.21
<b>Budget Uses</b>		
Expenditure Budget	0002	195,337.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	127,803.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	127,803.36
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,536.22
District Tax Levy	1110	61,497.63
District Mills	999	3.35
Total Estimated Revenues to Fund Adopted Budget	0004	195,337.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

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### 29 Flexibility Fund

Adopted Budget	0001	152,198.72
<b>Budget Uses</b>		
Expenditure Budget	0002	152,198.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	122,504.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122,504.95
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	17,360.00
State - Advanced Opportunity Aid	3770	11,833.77
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	152,198.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

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## 50 Debt Service Fund

EL2009S

Taxable Value		18,375,797.00
Adopted Budget	0001	1,529,050.00

### Budget Uses

Expenditure Budget	0002	1,529,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,556.97
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,556.97
TIF Fund Balance Reappropriated	0973	0.00

### Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,475,493.03
Jurisdiction Mills	999	80.30
Total Estimated Revenues to Fund Adopted Budget	0004	1,529,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

### Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/03/2022	06/30/2042	20,400,000.00	19,305,000.00	725,000.00	803,550.00	500.00
<b>Total Bond Requirements</b>							1,529,050.00
<b>Total Debt Service Requirements</b>						0002	<u>1,529,050.00</u>



# Budget Report

FY 2024

14 Fergus

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## 61 Building Reserve Fund

Adopted Budget	0001	1,391,318.96
<b>Budget Uses</b>		
Expenditure Budget	0002	1,391,318.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,175,038.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,175,038.96
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	4,500.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	77,957.63
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	98,000.00
Building Reserve Permissive Levy	1110(b)	35,822.37
District Tax Levy	1110	133,822.37
District Mills	999	7.28
Building Reserve Voted Mills	0134	5.33
Building Reserve Permissive Mills	0135	1.95
Total Estimated Revenues to Fund Adopted Budget	0004	1,391,318.96

### Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	686,000.00	98,000.00	98,000.00
<b>Total</b>						<b>98,000.00</b>

**LEWISTOWN PUBLIC SCHOOLS  
Lewistown, Montana**

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

19

**ITEM TITLE:** APPROVE HIGH SCHOOL BUDGET FOR THE 2023-2024 FISCAL YEAR

**Requested By:** Board of Trustees    **Prepared By:** Rebekah Rhoades

**SUMMARY:**

The Board of Trustees needs to approve the High School Budget for the 2023-2024 School Year.

**SUGGESTED ACTION:** Approve High School Budget for the 2023-2024 School Year

**Additional Information Attached**

**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						



# Budget Report

## FY 2024

14 Fergus

0259 Fergus H S

Submit ID:

**Due Dates:**

*Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)*

*Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)*

*County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)*

*County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)*

### District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
<b>District:</b>	N/A	368	19,960,772

\* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

### Certification

**District Clerk:**

Rebekah Rhoades

\_\_\_\_\_  
(Signature)

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

**Chairperson, School Trustees:**

Doreen Heintz

\_\_\_\_\_  
(Signature)

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

**County Superintendent:**

Rhonda Long

\_\_\_\_\_  
(Signature)

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

**Chairperson, County Commissioners:**

\_\_\_\_\_  
(Print)

\_\_\_\_\_  
(Signature)

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

**Name of Contact:**

\_\_\_\_\_  
(Print)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Phone)



# Budget Report

## FY 2024

### 14 Fergus

### 0259 Fergus H S

Submit ID:

## Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,465,179.94	337,855.04	10%	9.75%	0.00	2,451,289.71	1,013,890.23	50.79
10 Transportation	315,000.00	63,000.00	20%	20.00%	46,170.87	53,189.58	215,639.55	10.80
11 Bus Depreciation Reserve	462,813.02	0.00	N/A	0.00%	296,395.44	0.00	166,417.58	8.34
13 Tuition	110,000.00		N/A		20,115.89	0.00	89,884.11	4.50
14 Retirement	510,000.00	102,000.00	20%	20.00%	31,283.73	478,716.27		
17 Adult Education	42,382.76	14,833.97	35%	35.00%	50,370.27	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	335,218.53	0.00	N/A	0.00%	277,659.34	3,394.14	54,165.05	2.71
29 Flexibility	217,129.65	0.00	N/A	0.00%	175,861.76	41,267.89	0.00	0.00
61 Building Reserve	980,325.11	0.00	N/A	0.00%	827,265.12	37,223.50	115,836.49	5.80
<b>Total of All Funds</b>	<b>6,438,049.01</b>	<b>517,689.01</b>			<b>1,725,122.42</b>	<b>3,065,081.09</b>	<b>1,655,833.01</b>	<b>82.94</b>

<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00



# Budget Report

## FY 2024

14 Fergus

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### General Fund Limits And Reserves Worksheet

#### PART I. Certified Budget Data

**ANB By Budget Unit:** H1 FERGUS HS 9-12 368

\* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,428,093.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,351.39
D.	At Risk Student	(I-D)	8,317.72
E.	Indian Education For All	(I-E)	8,798.88
F.	American Indian Achievement Gap	(I-F)	2,585.00
G.	Data For Achievement	(I-G)	8,423.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,749.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,915.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	50,184.00

#### PART II. General Fund Budget Limits

##### Prior Year Budget Data:

A.	ANB	(II-A)	346
B.	BASE Budget Limit	(II-B)	2,576,771.39
C.	Maximum Budget Limit	(II-C)	3,208,169.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	775,710.94
E.	Adopted Budget	(II-E)	3,352,482.33

##### Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,780,362.78
H.	Maximum Budget Limit	(II-H)	3,464,729.27
I.	Highest Budget Without a Vote	(II-I)	3,465,179.94
J.	Highest Budget	(II-J)	3,465,179.94
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,465,179.94



# Budget Report

## FY 2024

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### PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		337,855.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		337,855.04

### PART V. General Fund Worksheet

#### General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,465,179.94
1.	BASE Budget Limit	(V-A1)	2,780,362.78	
2.	Over-BASE Budget	(V-A2)	684,817.16	

#### Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,428,093.03
1.	Direct State Aid Paid By State	(V-B1)	1,428,093.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,351.39
D.	At Risk Student	(V-D)		8,317.72
E.	Indian Education For All	(V-E)		8,798.88
F.	American Indian Achievement Gap	(V-F)		2,585.00
G.	Data For Achievement	(V-G)		8,423.52
H.	Special Education Allowable Cost Payment	(V-H)		56,749.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,938.57
1.	Actual Non-Levy Revenue	(V-J1)	1,938.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,156,105.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	827,032.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	329,073.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,780,362.78

#### Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	



# Budget Report

## FY 2024

### 14 Fergus

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3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		684,817.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		684,817.16
<b>Mill Levies:</b>				
R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.48
U.	Over-BASE Mills	(V-U)		34.31
	1. District Property Tax Levy Mills	(V-U1)	34.31	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.79

\* Should be approximately equal to (Taxable Value X .001) X BASE Mills

\*\* BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



# Budget Report

## FY 2024

14 Fergus

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Submit ID:

### 01 General Fund

Adopted Budget	0001	3,465,179.94
<b>Budget Uses</b>		
Expenditure Budget	0002	3,465,179.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
<b>Estimated Funding Sources</b>		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,428,093.03
Quality Educator	3111	109,351.39
At Risk Student	3112	8,317.72
Indian Education For All	3113	8,798.88
American Indian Achievement Gap	3114	2,585.00
State Special Education Allowable Cost Payment to Districts	3115	56,749.28
Data For Achievement	3116	8,423.52
State - Guaranteed Tax Base Aid	3120	827,032.32
<b>Actual Non-levy Revenue and Funding Sources</b>		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,938.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
<b>Anticipated Non-levy Revenue and Funding Sources - BASE</b>		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



# Budget Report

## FY 2024

14 Fergus

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Submit ID:

### Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

### Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

### Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	329,073.07	
Over-BASE Levy	1110(c)	684,817.16	
District Tax Levy		1110	1,013,890.23
Total Estimated Revenues to Fund Adopted Budget		0004	3,465,179.94
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



# Budget Report

FY 2024

14 Fergus

0259 Fergus H S

Submit ID:

## 10 Transportation Fund

Adopted Budget	0001	315,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	315,000.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	48,035.98
Contingency	0006	4,803.60
Over-Schedule	0011	262,160.42
Fund Balance for Budget	TFS48	109,170.87
Operating Reserve	0961	63,000.00
Unreserved Fund Balance Reappropriated	0970	46,170.87
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
<b>Reimbursements</b>		
County On-Schedule Transportation Reimbursement	2220	26,419.79
State - On-Schedule Transportation Reimbursement	3210	26,419.79
District Tax Levy	1110	215,639.55
District Mills	999	10.80
Total Estimated Revenues to Fund Adopted Budget	0004	315,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

14 Fergus

0259 Fergus H S

Submit ID:

### 11 Bus Depreciation Reserve Fund

Adopted Budget	0001	462,813.02
<b>Budget Uses</b>		
Expenditure Budget	0002	462,813.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	296,395.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	296,395.44
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	166,417.58
District Mills	999	8.34
Total Estimated Revenues to Fund Adopted Budget	0004	462,813.02



# Budget Report

## FY 2024

14 Fergus

0259 Fergus H S

Submit ID:

### Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 MCI J4500 #7027	2022	196,120.00	0.00	39,224.00	0.00
2022 INTL #7235	2022	48,728.55	0.00	9,745.71	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	16,199.08	3,239.82	3,239.82	0.00
2018 MCI J4500 #8974	2021	232,876.80	18,512.72	46,575.36	0.00
2021 IC #6977	2021	45,119.22	0.00	9,023.84	0.00
2021 S (SPECIAL ED) #6975	2021	47,279.54	0.00	9,455.91	0.00
2014 MCI MOTOR COACH #6743	2020	232,303.80	89,019.86	46,460.76	46,460.76
2020 IC #1473	2020	44,446.44	0.00	8,889.29	0.00
2019 IC #5773	2019	48,155.75	0.00	9,631.15	9,631.15
2014 MC J45 #6602	2018	270,000.00	239,825.10	54,000.00	54,000.00
2017 INTL #4154	2017	47,754.85	19,101.94	9,550.97	9,550.97
2016 INTL #0568	2015	39,937.00	15,974.80	7,987.40	7,987.40
2015 CES #3528	2014	28,006.30	11,202.52	5,601.26	5,601.26
2013 BLUEBIRD IC #6001	2013	38,197.78	38,197.80	7,639.56	7,639.56
2014 BLUEBIRD IC #1987	2013	39,403.37	39,403.35	7,880.67	7,880.67
2012 INTL #1925	2012	43,725.05	45,815.39	8,745.01	8,745.01
2010 INTL #6953	2010	44,604.02	53,524.80	8,920.80	8,920.80
2009 INTL #8205	2008	34,428.62	51,642.93	N/A	NA
1996 MCI 7835	2004	131,019.00	196,528.50	N/A	NA
MOTOROLA MCS 2000	2004	2,653.50	3,980.25	N/A	NA
MOTOROLA MSC2000	2004	2,721.50	4,082.25	N/A	NA
<b>Total</b>					<b>166,417.58</b>



# Budget Report

## FY 2024

14 Fergus

0259 Fergus H S

Submit ID:

### 13 Tuition Fund

Adopted Budget	0001	110,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,115.89
Unreserved Fund Balance Reappropriated	0970	20,115.89
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	89,884.11
District Mills	999	4.50
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

### 14 Fergus

### 0259 Fergus H S

Submit ID:

## 14 Retirement Fund

Adopted Budget	0001	510,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	510,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,283.73
Operating Reserve	0961	102,000.00
Unreserved Fund Balance Reappropriated	0970	31,283.73
<b>Estimated Funding Sources</b>		
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	478,216.27
Total Estimated Revenues to Fund Adopted Budget	0004	510,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

14 Fergus

0259 Fergus H S

Submit ID:

## 17 Adult Education Fund

Adopted Budget	0001	42,382.76
<b>Budget Uses</b>		
Expenditure Budget	0002	42,382.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,204.24
Operating Reserve	0961	14,833.97
Unreserved Fund Balance Reappropriated	0970	50,370.27
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,382.76
Estimated Revenues Exceeding Adopted Budget	0004a	7,987.51



# Budget Report

FY 2024

14 Fergus

0259 Fergus H S

Submit ID:

## 19 Non-Operating Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
<b>Reimbursements</b>		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

14 Fergus

0259 Fergus H S

Submit ID:

## 28 Technology Fund

Adopted Budget	0001	335,218.53
<b>Budget Uses</b>		
Expenditure Budget	0002	335,218.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	277,659.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	277,659.34
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	750.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,644.14
District Tax Levy	1110	54,165.05
District Mills	999	2.71
Total Estimated Revenues to Fund Adopted Budget	0004	335,218.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

14 Fergus

0259 Fergus H S

Submit ID:

### 29 Flexibility Fund

Adopted Budget	0001	217,129.65
<b>Budget Uses</b>		
Expenditure Budget	0002	217,129.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	175,861.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,861.76
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	750.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	6,944.00
State - Advanced Opportunity Aid	3770	33,573.89
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	217,129.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

14 Fergus

0259 Fergus H S

Submit ID:

## 50 Debt Service Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

14 Fergus

0259 Fergus H S

Submit ID:

## 61 Building Reserve Fund

Adopted Budget	0001	980,325.11
<b>Budget Uses</b>		
Expenditure Budget	0002	980,325.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	827,265.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	827,265.12
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	2,000.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	35,223.50
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	98,000.00
Building Reserve Permissive Levy	1110(b)	17,836.49
District Tax Levy	1110	115,836.49
District Mills	999	5.80
Building Reserve Voted Mills	0134	4.91
Building Reserve Permissive Mills	0135	0.89
Total Estimated Revenues to Fund Adopted Budget	0004	980,325.11

### Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	686,000.00	98,000.00	98,000.00
<b>Total</b>						<b>98,000.00</b>



**STUDENTS**Early Childhood Education Enrollment Exceptional Circumstances

It is the policy of the District to provide enhanced educational opportunities to students under the age of 5 when either individual exceptional circumstances exist and/or when Community-Based exceptional circumstances are present. Prohibition: *This policy cannot be used to provide what is otherwise characterized or referred to as a pre-school, pursuant to 20-7-117(2), MCA, which specifically prohibits the use of state equalization aid for preschool. This policy is intended for use to enroll students under the age of 5 when statutory criteria are met.*

Exceptional Circumstances Meriting Waiver of Age Requirements for Pupils

*Note: In order to adopt this policy, the board of trustees must select one or more of the characteristics identified*

The administration shall ensure admission, enrollment and assignment of all qualifying children a half-time or full-time kindergarten program as an integral part of the elementary school program. The administration shall also ensure provision of a free appropriate public education in the least restrictive environment possible, pursuant to terms of each student's individualized education program, for all children enrolled under this policy who are qualified for services under the Individuals with Disabilities Education Act. The administration shall include children enrolled pursuant to this policy in the district's calculation of average number belonging (ANB) as reported to OPI.

Student-Specific Exceptional Circumstances: To be used when the board of trustees wants to define exceptional circumstances specific to the individual characteristics of each student or sub group of students.

The Board of Trustees declares the following to be qualifying "exceptional circumstances" within the meaning of that term as used in Section 20-5-101(3), MCA, that merit waiving the age provisions of Section 20-5-101(1), MCA for qualifying children under 6 years of age. These qualifying exceptional circumstances are based on the educationally relevant factors to establish a basic system of free quality public elementary and secondary school specified in Section 20-9-309, MCA and as required by Article X, section 1, of the Montana Constitution:

*Note: Each of the below should be considered separately for inclusion or exclusion in the Board's adopted policy. Note: When enrolling on the basis of an individual student's characteristics under this Policy, the District must be sure to document each qualifying student's characteristics to ensure that criteria listed in this portion of the policy can be substantiated.*

*The Board of Trustees declares the following to be qualifying "exceptional circumstances" within the meaning of that term as used in Section 20-5-101(3), MCA, that merit waiving the age provisions of Section 20-5-101(1), MCA for qualifying children under 6 years of age. These qualifying exceptional circumstances are based on the educationally relevant factors to establish a basic system of free quality public elementary and secondary school specified in Section 20-9-309, MCA and as required by Article X, section 1, of the Montana Constitution:*

1. A child at least 3 years of age with a disability qualifying the child for services under the federal Individuals with Disabilities Education Act.
2. A child who is 4 years of age or older on or before September 10 of the school year in which enrollment is to occur who:
  - a. Meets the income eligibility guidelines for free or reduced price meals under the National School Lunch Program; and
  - b. Elementary and Secondary Education Act (ESEA);
  - c. Is Gifted and Talented within the meaning of that term as used in 20-7-901, MCA;
  - d. Is an enrolled member of a federally recognized American Indian Tribe;
  - e. Is homeless as defined in 42 U.S. Code § 11302, or, as determined by the administration, exhibits other characteristics or lives in circumstances that are uncommon, unusual, atypical, rare or otherwise distinguished from ordinary or typical which place the child at risk of failing to achieve at adequate levels;
  - f. Is an at-risk student as defined in Section 20-1-101(4), MCA.

The trustees shall annually review this policy based on changing circumstances pertaining to the criteria used for determination of the program. The administration is authorized to enroll students in a manner

consistent with this policy and to develop procedures to implement this policy.

Legal Reference:                    § 20-4-101, MCA Definitions  
   § 20-5-101, MCA Admittance of child to school  
   § 20-6-501, MCA Definition of various schools  
   § 20-7-117, MCA Kindergarten and preschool programs  
   § 20-9-309, MCA Basic system of free quality public  
   elementary and secondary schools defined  
   Article X, section 1, of the Montana constitution  
   Individual with Disabilities Act Federal Rehabilitation Act of 1973  
   National School Lunch Act (Public Law 396, 79th 36 congress, chapter  
   281 Title III, ESEA (English language Acquisition, language Enhancement,  
   and Academic Achievement Act) McKinney-Vento Homeless Assistance  
   Act of 1987 (Pub. L. 100-77, July 22, 1987, 101 Stat. 482, U.S.C. § 11301  
   et seq.

**LEWISTOWN PUBLIC SCHOOLS**  
Lewistown, Montana

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

21

- Minutes/Claims   
  Board of Trustees   
  Superintendent's Report   
  Action - Consent  
 Action - Indiv.

**ITEM TITLE:** APPROVE ADDITIONS TO THE SUBSTITUTE LIST FOR THE 2023-2024 SCHOOL YEAR

**Requested By:** Board of Trustees    **Prepared By:** Christy Rogers

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**SUMMARY:**

The Board of Trustees needs to approve the substitute list for the 2023-2024 School Year as per attached.

**SUGGESTED ACTION:** Approve the Substitute List for the 2023-2024 School Year

**Additional Information Attached**

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**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						



**LEWISTOWN PUBLIC SCHOOLS**  
**Lewistown, Montana**

**BOARD AGENDA ITEM**

**Meeting Date**

08/14/2023

**Agenda Item No.**

22

**ITEM TITLE:** APPROVE PERSONNEL REPORT

**Requested By:** Board of Trustees    **Prepared By:** Thom Peck

**SUMMARY:**

Attached is the Personnel Report for your review.

**SUGGESTED ACTION:** Approve All Items

**Additional Information Attached**

**NOTES:**

<i>Board Action</i>	Motion	Second	Aye	Nay	Abstain	Other
Bailey						
Birdwell						
Carlson						
Hodges						
Brady						
Koch						
Fulbright						

**LEWISTOWN PUBLIC SCHOOLS  
LEWISTOWN, MONTANA**

**Monday August 14, 2023**

<i>EMPLOYEE NAME</i>	<i>POSITION</i>	<i>LOCATION</i>	<i>RECOMMENDED ACTION</i>	<i>EFFECTIVE DATE</i>	<i>RECOMMENDED BY</i>	<i>COMMENTS</i>
<b>BIRDWELL, Misti</b>	Volunteer Cross Country Coach	Lewistown Jr. High School		8/21/2023	Jeff Friesen	
<b>DERHEIM, James</b>	Football Coach	Lewistown Jr. High School	Approve appointment - FIRST ASSISTANT COACH \$35,269.00 X 0.057 - \$2,010.33	8/21/2023	Jeff Friesen	Replacing Mike Vanek
<b>HASSAN, Fazal</b>	Teacher	Fergus High School	Approve appointment on schedule - MA +30 Step 3, 1.0 FTE for 187 days for the 2023-2024 School Year	7/1/2023	Matt Lewis	Pending a successful background check. Replacing Sydney Wagner
<b>HOWELL, Kara</b>	Elementary Teacher	Garfield Elementary School	Approve appointment on schedule --BA Step 0, 1.0 FTE for 187 days for the 2023-2024 School Year	7/1/2023	Jessica Miller	Pending a successful background check. Replacing Sheri Nelson who transferred to Lewis and Clark
<b>O'NEAL, Jason</b>	Para Educator	Fergus High School	Accept letter of resignation	8/8/2023	Matt Lewis	See Attached Letter
<b>RECOMMENDATIONS FOR EXTRA-DUTY CONTRACTS</b>	Bus Drivers	Lewistown Public Schools	Approve appointment as recommended on attachment	8/14/2023	Rob Odermann	See attached list
<b>ROGERS, Chad</b>	Volunteer Football Coach	Lewistown Jr. High School		8/21/2023	Jeff Friesen	
<b>SALKA, Madison (Dustin)</b>	Football Coach	Lewistown Jr. High School	Approve appointment - ASSISTANT COACH \$35,269.00 x 0.050 - \$1,763.45	8/21/2023	Jeff Friesen	New - unable to fill the past 2 years
<b>SCREETON, Lisa</b>	Teacher	Fergus High School	Approve appointment on schedule - MA Step 5, 1.0 FTE for 187 days for the 2023-2024 School Year	8/21/2023	Matt Lewis	Pending a successful background check. Replacing Tom Webb
<b>SHERRODD-BRANT</b>	Food Server	Highland Park Elementary School	Accept letter of resignation	8.09.2023	Amie Friesen	
<b>VANEK, Mike</b>	Volunteer Football Coach	Lewistown Jr. High School		8/21/2023	Jeff Friesen	Resigned First Assistant position, choosing to volunteer
<b>WALSH, Spencer</b>	Football Coach	Lewistown Jr. High School	Approve appointment - HEAD COACH \$35,269.00 x 0.065 - \$2,292.40	8/21/2023	Amie Friesen	Replacing Corey Smith

# LEWISTOWN PUBLIC SCHOOLS

# 2023-2024 SCHOOL CALENDAR

AUGUST 2023						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

SEPTEMBER 2023						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

OCTOBER 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

NOVEMBER 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

DECEMBER 2023						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JANUARY 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

MARCH 2024						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

APRIL 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY 2024						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JULY 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**PIR DAYS (Pupil Instruction-Related)**

August 14	New Staff Orientation
August 21-22	All Staff Orientation/PIR
October 19-20	Staff Development Days <i>Teachers Convention (Billings)</i>
Oct 30-Nov 10	Parent-Teacher Conferences <i>Schedules vary by school</i> PIR November 2nd <i>No school November 2nd-3rd</i>
March 25-27	Parent-Teacher Conferences <i>Schedules vary by school</i> <i>Full school days for students</i>
May 13	PIR Day

**HOLIDAYS & VACATIONS**  
*No School for Teachers or Students*

September 4	Labor Day
November 3	Vacation Day
November 22-24	Thanksgiving Vacation
Dec 25 - Jan 2	Winter Break
February 22-23	Vacation Days
March 28-April 1	Easter Vacation
April 26	Vacation Day
May 27	Memorial Day

- New Teacher Orientation
- First/Last Day of School  K-4 First Day
- End of Quarter
- Quarter Mid-Term
- End of Semester (2nd & 4th quarters)
- School Dismissed at 1:30 pm
- FHS Graduation Day
- PIR Day  PT Conferences
- No School (Day Off/No School)
- Paid Holiday (Day Off/No School)
- Flex Day (No School for Students)

<b>PUPIL INSTRUCTION (INCLUDING FLEX DAYS)</b>	<b>First Semester</b> <span style="float: right;"><b>88 days</b></span>				<b>Second Semester</b> <span style="float: right;"><b>91 days</b></span>					
	<b>FIRST QUARTER</b> <span style="float: right;"><b>DAYS</b></span>				<b>THIRD QUARTER</b> <span style="float: right;"><b>DAYS</b></span>					
	First Week	Aug 23	to	Aug 25	3	First Week	Jan 16	to	Jan 19	4
	Second Week	Aug 28	to	Sept 1	5	Second Week	Jan 22	to	Jan 26	5
	Third Week	Sept 5	to	Sept 8	4	Third Week	Jan 29	to	Feb 2	5
	Fourth Week	Sept 11	to	Sept 15	5	Fourth Week	Feb 5	to	Feb 9	5
	Fifth Week	Sept 18	to	Sept 22	5	Fifth Week	Feb 12	to	Feb 16	5
	Sixth Week	Sept 25	to	Sept 29	5	Sixth Week	Feb 19	to	Feb 21	3
	Seventh Week	Oct 2	to	Oct 6	5	Seventh Week	Feb 26	to	March 1	5
	Eighth Week	Oct 9	to	Oct 13	5	Eighth Week	March 4	to	March 8	5
	Ninth Week	Oct 16	to	Oct 18	3	Ninth Week	March 11	to	March 15	5
	Tenth Week	Oct 23	to	Oct 27	5	Tenth Week	March 18	to	March 22	5
				<b>45</b>					<b>47</b>	
<b>SECOND QUARTER</b> <span style="float: right;"><b>DAYS</b></span>				<b>FOURTH QUARTER</b> <span style="float: right;"><b>DAYS</b></span>						
First Week	Oct 30	to	Nov 1	3	First Week	March 25	to	March 27	3	
Second Week	Nov 6	to	Nov 10	5	Second Week	April 2	to	April 5	4	
Third Week	Nov 13	to	Nov 17	5	Third Week	April 8	to	April 12	5	
Fourth Week	Nov 20	to	Nov 21	2	Fourth Week	April 15	to	April 19	5	
Fifth Week	Nov 27	to	Dec 1	5	Fifth Week	April 22	to	April 25	4	
Sixth Week	Dec 4	to	Dec 8	5	Sixth Week	April 29	to	May 3	5	
Seventh Week	Dec 11	to	Dec 15	5	Seventh Week	May 6	to	May 10	5	
Eighth Week	Dec 18	to	Dec 22	5	Eighth Week	May 14	to	May 17	4	
Ninth Week	Jan 3	to	Jan 5	3	Ninth Week	May 20	to	May 24	5	
Tenth Week	Jan 8	to	Jan 12	5	Tenth Week	May 28	to	May 31	4	
				<b>43</b>					<b>44</b>	
<b>Total Days 179</b>										

<b>PUPIL INSTRUCTION-RELATED DAYS (PIR)</b>	August 14	New Staff Orientation	
	August 21-22	All Staff Orientation/PIR	2.0
	October 19-20	Staff Development Days <i>Teachers Convention</i>	2.0
	Oct 30-Nov 10	Parent-Teacher Conferences <i>Schedules vary by school PIR November 2nd No school November 2nd &amp; 3rd</i>	1.5
	March 25-27	Parent-Teacher Conferences <i>Schedules vary by school Full school days for students</i>	.5
	May 13	PIR Day	1.0
		Floating PIR Day	<u>1.0</u>
		<b>8.0</b>	

<b>HOLIDAYS &amp; VACATIONS</b>	<i>Dates Inclusive</i>	
	September 4	Labor Day
	November 3	Vacation Day
	November 22-24	Thanksgiving Vacation
	Dec 25-Jan 2	Winter Break
	February 22-23	Vacation Days
	March 28-April 1	Easter Vacation
April 26	Vacation Day	
May 27	Memorial Day	
July 4	Vacation Day (12-mo employees)	