



Trustees' Financial Summary

FY2023-24

Submit ID: 0259-56964537

14 Fergus County

0259 Fergus H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk:	Rebekah Rhoades	Phone #:	(406) 535-8777
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(Signature)

(Date)

Chair, Board of Trustees:	Kris Birdwell
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(Signature)

(Date)

County Superintendent	Rhonda Long
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(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY24 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
106	Fergus High Donations	LOCAL	2009	
108	FHS Activities Major Donations	LOCAL		
109	FHS Improvement Donations	LOCAL		
110	Lincoln Donations	LOCAL	2009	
113	Ty Robertson Music Memorial	LOCAL		
128	County Schools Technology Services	LOCAL	128	
129	Flex Forfeitures	LOCAL		
147	High School Band Rental	LOCAL		
192	Dept of Revenue - Tax Credit Donations	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	
376	Transformational Learning	STATE		
377	Advanced Opportunity Aid	STATE		
390	Career and Technical Ed	STATE	2009	
412	SRSA Grant	FEDERAL		
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
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		



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Project Reporter Codes

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



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	319,802.68	115,987.05	235,785.79	
02	Taxes Receivable - Real and Personal (120-149)	36,704.19	7,561.36	5,998.02	
03	Taxes Receivable - Protested (150-159)	0.08			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	356,506.95	123,548.41	241,783.81	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	36,704.27	7,561.36	5,998.02	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	319,802.68	115,987.05	235,785.79	
52	TOTAL FUND BALANCE/EQUITY	319,802.68	115,987.05	235,785.79	
53	TOTAL LIABILITIES AND FUND BALANCE	356,506.95	123,548.41	241,783.81	



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,844.52	144,967.15	272,254.95	66,780.70
02	Taxes Receivable - Real and Personal (120-149)	3,167.97			133.25
03	Taxes Receivable - Protested (150-159)				0.05
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			4,311.21	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	25,012.49	144,967.15	276,566.16	66,914.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,167.97			133.30
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	21,844.52	144,967.15	276,566.16	66,780.70
52	TOTAL FUND BALANCE/EQUITY	21,844.52	144,967.15	276,566.16	66,780.70
53	TOTAL LIABILITIES AND FUND BALANCE	25,012.49	144,967.15	276,566.16	66,914.00



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,599.37		2,291.87	15,431.48
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)	6,800.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	28,399.37		2,291.87	15,431.48
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	28,399.37		2,291.87	15,431.48
52	TOTAL FUND BALANCE/EQUITY	28,399.37		2,291.87	15,431.48
53	TOTAL LIABILITIES AND FUND BALANCE	28,399.37		2,291.87	15,431.48



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	185,564.80			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	185,564.80			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	185,564.80			
52	TOTAL FUND BALANCE/EQUITY	185,564.80			
53	TOTAL LIABILITIES AND FUND BALANCE	185,564.80			



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	318,544.88	190,469.86		
02	Taxes Receivable - Real and Personal (120-149)	1,952.51			
03	Taxes Receivable - Protested (150-159)	0.02			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	320,497.41	190,469.86		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,952.53			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	318,544.88	190,469.86		
52	TOTAL FUND BALANCE/EQUITY	318,544.88	190,469.86		
53	TOTAL LIABILITIES AND FUND BALANCE	320,497.41	190,469.86		



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	78,491.48	941,426.46		
02	Taxes Receivable - Real and Personal (120-149)		4,140.30		
03	Taxes Receivable - Protested (150-159)		0.10		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	78,491.48	945,566.86		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4,140.40		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	78,491.48	941,426.46		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	78,491.48	941,426.46		
53	TOTAL LIABILITIES AND FUND BALANCE	78,491.48	945,566.86		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	122,103.97	1,756,949.15	131,165.81	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	5.00	7,481.91		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	122,108.97	1,764,431.06	131,165.81	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	122,108.97	1,764,431.06	131,165.81	
52	TOTAL FUND BALANCE/EQUITY	122,108.97	1,764,431.06	131,165.81	
53	TOTAL LIABILITIES AND FUND BALANCE	122,108.97	1,764,431.06	131,165.81	



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2023 Value	2024 Value
1111	District Levy - Real Property		1,006,713.22	954,448.32
1112	District Levy - Personal Property		34,232.48	13,377.98
1114	District Levy - Personal Property/Mobile Homes		11,181.17	11,654.68
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes		4,391.05	10,906.53
1190	Penalties and Interest on Taxes		3,685.29	1,729.07
1510	Interest Earnings		1,938.57	5,659.86
3110	Direct State Aid		1,316,850.60	1,428,093.03
3111	Quality Educator		111,912.98	109,351.39
3112	At Risk Student		8,673.63	8,317.72
3113	Indian Education For All		8,054.88	8,798.88
3114	American Indian Achievement Gap		2,748.00	2,585.00
3115	State Special Education Allowable Cost Payment to Districts		52,754.62	56,749.28
3116	Data For Achievement		7,712.34	8,423.52
3120	State - Guaranteed Tax Base Aid		807,051.56	827,032.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,377,900.39	3,447,127.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2023 Value	2024 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX Instruction				
			1XX Personal Services - Salaries	985,066.35	1,027,319.63	
			2XX Personal Services - Employee Benefits	204,068.18	204,838.40	
			3XX Purchased Professional and Technical Services	5,349.84	5,491.43	
			4XX Purchased Property Services	6,986.97	9,148.52	
			5XX Other Purchased Services	3,100.56	4,449.65	
			6XX Supplies and Materials	30,363.64	29,547.77	
			7XX Property and Equipment Acquisition	72.00	10,019.16	
			810 Dues and Fees	62.24	640.00	
		21XX Support Services - Students				
			1XX Personal Services - Salaries	82,175.30	5,684.55	
			2XX Personal Services - Employee Benefits	20,997.58	420.82	
			3XX Purchased Professional and Technical Services	2,200.00	1,800.00	
			5XX Other Purchased Services	5,129.38	5,212.91	
			6XX Supplies and Materials	3,291.08	2,745.11	
		221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services	1,012.48	1,231.09	
			5XX Other Purchased Services	477.40	1,255.32	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2023 Value	2024 Value	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	64,415.52	73,844.16	
		2XX	Personal Services - Employee Benefits	14,493.39	17,371.63	
		3XX	Purchased Professional and Technical Services	1,225.00	1,225.00	
		6XX	Supplies and Materials	7,722.52	8,979.25	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	44,383.78	50,539.21	
		2XX	Personal Services - Employee Benefits	12,222.37	12,660.84	
		3XX	Purchased Professional and Technical Services	4,677.68	7,474.57	
		5XX	Other Purchased Services	13,838.42	13,738.53	
		6XX	Supplies and Materials	1,594.11	1,479.20	
		810	Dues and Fees	320.50	302.32	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	255,575.15	286,712.39	
		2XX	Personal Services - Employee Benefits	81,805.56	85,670.91	
		4XX	Purchased Property Services	95.40	0.00	
		5XX	Other Purchased Services	4,827.96	6,158.41	
		6XX	Supplies and Materials	4,194.35	5,472.74	
		810	Dues and Fees	1,884.00	1,010.00	
		258X	Admin. Tech. - Technology Coordinator			
		1XX	Personal Services - Salaries	52,895.71	56,491.01	
		2XX	Personal Services - Employee Benefits	22,198.21	22,722.88	
		3XX	Purchased Professional and Technical Services	5,056.46	4,578.39	
		5XX	Other Purchased Services	332.16	0.00	
		8XX	Other Expenditures	232.20	236.50	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	84,920.92	88,141.78	
		2XX	Personal Services - Employee Benefits	18,761.98	21,505.64	
		3XX	Purchased Professional and Technical Services	12,070.30	10,406.57	
		4XX	Purchased Property Services	5,423.01	4,984.46	
		5XX	Other Purchased Services	3,677.37	4,605.18	
		6XX	Supplies and Materials	6,216.27	2,419.31	
		810	Dues and Fees	569.31	800.91	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	200,148.07	198,407.44	
		2XX	Personal Services - Employee Benefits	69,228.33	70,107.18	
		3XX	Purchased Professional and Technical Services	8,793.75	9,228.06	
		4XX	Purchased Property Services	190,400.48	251,858.52	
		5XX	Other Purchased Services	27,255.73	47,596.54	
		6XX	Supplies and Materials	38,050.14	17,154.03	
		7XX	Property and Equipment Acquisition	20,965.35	9,500.00	
		810	Dues and Fees	174.24	174.24	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2023 Value	2024 Value
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	85,661.59	147,960.31
			2XX Personal Services - Employee Benefits	7,498.29	16,746.84
			4XX Purchased Property Services	0.00	90.00
			5XX Other Purchased Services	149.00	214.36
			6XX Supplies and Materials	3,019.02	1,856.80
221X Improvement of Instruction Services					
			5XX Other Purchased Services	400.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	14,507.14	11,553.84
365 Indian Education for All					
1XXX Instruction					
			1XX Personal Services - Salaries	5,997.08	9,641.58
			2XX Personal Services - Employee Benefits	1,642.80	1,997.89
			3XX Purchased Professional and Technical Services	0.00	831.44
			6XX Supplies and Materials	448.35	461.80
221X Improvement of Instruction Services					
			5XX Other Purchased Services	0.00	240.62
222X Educational Media Services					
			1XX Personal Services - Salaries	7,157.28	0.00
			2XX Personal Services - Employee Benefits	1,610.28	0.00
390 State Career & Technical Education Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	215,700.43	222,853.62
			2XX Personal Services - Employee Benefits	55,219.19	57,087.42
			4XX Purchased Property Services	213.00	420.00
			5XX Other Purchased Services	852.84	1,386.64
			6XX Supplies and Materials	25,996.34	25,202.93
710 School Sponsored Extracurricular Activities					
27XX Student Transportation Services					
			5XX Other Purchased Services	0.00	2,533.00
34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	42,653.73	47,039.25
			2XX Personal Services - Employee Benefits	7,089.29	4,844.37
			5XX Other Purchased Services	91.83	239.84
720 School Sponsored Athletics					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	1,721.51	2,482.67
			2XX Personal Services - Employee Benefits	103.09	117.61
			3XX Purchased Professional and Technical Services	61.78	0.00
			4XX Purchased Property Services	360.00	3,303.70



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2023 Value	2024 Value
			5XX Other Purchased Services		4,872.40	3,275.77
			6XX Supplies and Materials		26,491.46	26,378.54
			810 Dues and Fees		17.68	19.33
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries		127,325.33	144,167.67
			2XX Personal Services - Employee Benefits		17,268.29	8,431.05
			3XX Purchased Professional and Technical Services		1,762.50	527.75
			4XX Purchased Property Services		5,776.55	6,000.00
			5XX Other Purchased Services		425.37	596.29
	910		Food Services			
		31XX	Food Services			
			1XX Personal Services - Salaries		9,823.60	0.00
			2XX Personal Services - Employee Benefits		588.34	0.00
			5XX Other Purchased Services		163.24	0.00
	999		Undistributed			
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds		38,795.36	13,314.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>3,342,462.68</u>	<u>3,465,179.94</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					337,855.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,447,127.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,465,179.94	(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)					319,802.68	(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	2023 Value	2024 Value
1111	District Levy - Real Property	211,282.24	205,186.52
1112	District Levy - Personal Property	6,850.08	2,819.39
1114	District Levy - Personal Property/Mobile Homes	2,274.48	2,461.60
1190	Penalties and Interest on Taxes	682.45	352.78
1510	Interest Earnings	585.62	2,137.00
1900	Other Revenue from Local Sources	26.55	0.00
2220	County On-Schedule Transportation Reimbursement	17,569.70	21,025.40
3210	State - On-Schedule Transportation Reimbursement	17,569.71	21,025.41
5200	Sale or Compensation for Loss of Assets	1,078.17	1,275.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		257,919.00	256,283.82

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	5,814.96	6,941.30
			2XX Personal Services - Employee Benefits	1,283.98	1,319.03
25XX Support Services - Business					
			1XX Personal Services - Salaries	14,504.73	14,960.61
			2XX Personal Services - Employee Benefits	4,141.81	4,705.53
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	8,154.24	7,077.74
27XX Student Transportation Services					
			1XX Personal Services - Salaries	115,340.21	109,527.00
			2XX Personal Services - Employee Benefits	44,134.28	42,069.98
			3XX Purchased Professional and Technical Services	2,721.36	3,758.09
			4XX Purchased Property Services	1,523.29	3,007.74
			5XX Other Purchased Services	9,803.60	10,760.57
			6XX Supplies and Materials	41,784.99	35,295.99
			810 Dues and Fees	0.00	24.78
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	7,173.78	7,612.91
			2XX Personal Services - Employee Benefits	2,385.25	2,406.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				258,766.48	249,467.64



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						109,170.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						256,283.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						249,467.64 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						115,987.05 (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		2023 Value	2024 Value
	1111 District Levy - Real Property		195,710.80	158,800.39
	1112 District Levy - Personal Property		6,825.96	2,424.34
	1114 District Levy - Personal Property/Mobile Homes		2,224.76	2,050.26
	1190 Penalties and Interest on Taxes		774.05	317.88
	1510 Interest Earnings		1,047.76	7,282.96
	5200 Sale or Compensation for Loss of Assets		0.00	80,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			206,583.33	250,875.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object		2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary					
		27XX Student Transportation Services				
			7XX Property and Equipment Acquisition		0.00	46,748.68
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			7XX Property and Equipment Acquisition		4,512.18	264,736.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					4,512.18	311,485.48

Schedule Of Changes Worksheet							Fund Code 11	
Beginning Fund Balance							296,395.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							250,875.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							311,485.48	(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)							235,785.79	(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	2023 Value	2024 Value
1111	District Levy - Real Property	121,742.58	85,744.01
1112	District Levy - Personal Property	3,352.05	1,445.60
1114	District Levy - Personal Property/Mobile Homes	1,163.08	1,182.05
1190	Penalties and Interest on Taxes	230.69	154.11
1510	Interest Earnings	113.49	563.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		126,601.89	89,089.34

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

PRC	Program	Function	Object	2023 Value	2024 Value
280 Special Education - Local and State					
1XXX Instruction					
		1XX	Personal Services - Salaries	84,485.91	71,673.01
		2XX	Personal Services - Employee Benefits	19,790.63	15,687.70
		5XX	Other Purchased Services	3,628.90	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				107,905.44	87,360.71

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	20,115.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89,089.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	87,360.71	(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)	21,844.52	(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	2023 Value	2024 Value
	1510 Interest Earnings	1,002.29	3,283.83
	2240 County Retirement Distribution	412,571.70	478,001.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		413,573.99	481,284.94

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

PRC	Program	Function	Object	2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	175,162.56	183,696.36
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	13,384.04	5,898.93
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	10,241.91	11,819.59
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,378.58	14,906.62
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	41,234.72	46,907.84
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	27,574.13	31,477.76
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	15,992.88	16,771.91
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	33,979.85	34,008.25
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	17,993.42	17,555.79
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	28,633.76	36,937.52
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,099.60	1,164.13
	365 Indian Education for All				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	958.21	1,642.34
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	1,137.93	0.00
	391 State Career & Technical Education Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	13,880.24	14,421.39



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2023 Value	2024 Value
	392 State Career & Technical Education Entitlement - Business					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		9,750.60	10,013.29
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		7,389.08	7,691.13
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		5,082.03	5,358.72
	650 Adult Education High School Equivalency Programs					
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits		31.25	0.00
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits		6,811.61	7,515.42
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		280.44	414.69
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits		17,191.54	20,389.74
	890 Other Community Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits		245.24	284.87
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits		784.94	725.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>437,218.56</u>	<u>469,601.52</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					133,283.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					481,284.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					469,601.52	(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)					144,967.15	(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	2024 Value
106	Fergus High Donations	
	1900 Other Revenue from Local Sources	10,019.02
108	FHS Activities Major Donations	
	1920 Contributions/Donations from Private Sources	7,211.52
109	FHS Improvement Donations	
	1920 Contributions/Donations from Private Sources	17,000.00
110	Lincoln Donations	
	1900 Other Revenue from Local Sources	212.71
113	Ty Robertson Music Memorial	
	1920 Contributions/Donations from Private Sources	2,919.75
128	County Schools Technology Services	
	1900 Other Revenue from Local Sources	30.00
192	Dept of Revenue - Tax Credit Donations	
	1925 Innovative Education Payment	10,000.00
237	Sports Inc Donation	
	1920 Contributions/Donations from Private Sources	500.00
390	Career and Technical Ed	
	1900 Other Revenue from Local Sources	4,184.93
	3900 State - Career & Technical Education	13,215.00
412	SRSA Grant	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	9,927.28
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	25,089.00
542	FHS Library Coffee Shop	
	1900 Other Revenue from Local Sources	23,502.77
566	Moodie Donation	
	1920 Contributions/Donations from Private Sources	2,000.00
632	Medicaid Pre-Employment Transition Services	
	4740 Pre-Employment Transition Services (DPHHS)	74,550.00
633	District Reimbursements	
	1900 Other Revenue from Local Sources	180.76
	3357 Medicaid - Montana Administrative Claiming Reimbursement	11,427.50
	5200 Sale or Compensation for Loss of Assets	812.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u><u>212,782.24</u></u>



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

PRC	Program	Function	Object	2023 Value	2024 Value
106	Fergus High Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		322.92
			2XX Personal Services - Employee Benefits		17.03
			4XX Purchased Property Services		1,641.00
			5XX Other Purchased Services		100.86
			6XX Supplies and Materials		1,589.94
			106 Subtotal		3,671.75
108	FHS Activities Major Donations				
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			7XX Property and Equipment Acquisition		7,211.52
			108 Subtotal		7,211.52
109	FHS Improvement Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,775.00
			7XX Property and Equipment Acquisition		7,000.00
			109 Subtotal		10,775.00
110	Lincoln Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			5XX Other Purchased Services		70.00
			6XX Supplies and Materials		609.00
			110 Subtotal		679.00
237	Sports Inc Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		235.00
			237 Subtotal		235.00
252	Classified Council				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		180.00
			252 Subtotal		180.00
324	Graduation Matters				
	324 Graduation Matters Montana				
	1XXX Instruction				
			6XX Supplies and Materials		1,603.16
			324 Subtotal		1,603.16



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

PRC	Program	Function	Object	2023 Value	2024 Value
365	Indian Ed for All				
	365	Indian Education for All			
		1XXX	Instruction		
			1XX Personal Services - Salaries		196.40
			2XX Personal Services - Employee Benefits		33.27
			365 Subtotal		<u>229.67</u>
390	Career and Technical Ed				
	391	State Career & Technical Education Entitlement - Agriculture			
		1XXX	Instruction		
			5XX Other Purchased Services		497.26
			6XX Supplies and Materials		6,898.80
	392	State Career & Technical Education Entitlement - Business			
		1XXX	Instruction		
			5XX Other Purchased Services		448.00
			810 Dues and Fees		240.00
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			1XX Personal Services - Salaries		117.89
			2XX Personal Services - Employee Benefits		6.22
			5XX Other Purchased Services		645.93
			6XX Supplies and Materials		591.84
	395	State Career & Technical Education Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			5XX Other Purchased Services		118.00
			6XX Supplies and Materials		1,330.81
			390 Subtotal		<u>10,894.75</u>
412	SRSA Grant				
	412	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,388.15
			2XX Personal Services - Employee Benefits		1,726.63
			3XX Purchased Professional and Technical Services		2,812.50
			412 Subtotal		<u>9,927.28</u>
451	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Career & Technical Education) - Basic Grant			
		1XXX	Instruction		
			1XX Personal Services - Salaries		635.61
			2XX Personal Services - Employee Benefits		79.01
			3XX Purchased Professional and Technical Services		165.00
			5XX Other Purchased Services		13,829.71
			6XX Supplies and Materials		9,246.67



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2023 Value	2024 Value
			810 Dues and Fees		1,133.00
			451 Subtotal		<u>25,089.00</u>
542	FHS Library Coffee Shop				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		18,547.59
			542 Subtotal		<u>18,547.59</u>
566	Moodie Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		829.53
			6XX Supplies and Materials		4,227.97
			810 Dues and Fees		385.00
			566 Subtotal		<u>5,442.50</u>
632	Medicaid Pre-Employment Transition Services				
	474 Pre-Employment Transition Services (DPHHS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		20,614.32
			2XX Personal Services - Employee Benefits		13,047.39
			632 Subtotal		<u>33,661.71</u>
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		600.00
			2XX Personal Services - Employee Benefits		118.90
	21XX Support Services - Students				
			1XX Personal Services - Salaries		7,805.63
			2XX Personal Services - Employee Benefits		3,885.12
	23XX Support Services - General Administration				
			6XX Supplies and Materials		903.00
			633 Subtotal		<u>13,312.65</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>141,460.58</u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					205,244.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					212,782.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					141,460.58	(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)					276,566.16	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	10,019.02	3,671.75	6,347.27
108 FHS Activities Major Donations	7,211.52	7,211.52	0.00
109 FHS Improvement Donations	17,000.00	10,775.00	6,225.00
110 Lincoln Donations	212.71	679.00	-466.29
113 Ty Robertson Music Memorial	2,919.75	0.00	2,919.75
128 County Schools Technology Services	30.00	0.00	30.00
192 Dept of Revenue - Tax Credit Donations	10,000.00	0.00	10,000.00
237 Sports Inc Donation	500.00	235.00	265.00
252 Classified Council	0.00	180.00	-180.00
324 Graduation Matters	0.00	1,603.16	-1,603.16
365 Indian Ed for All	0.00	229.67	-229.67
390 Career and Technical Ed	17,399.93	10,894.75	6,505.18
412 SRSA Grant	9,927.28	9,927.28	0.00
451 Vo Ed Carl Perkins Basic Grant	25,089.00	25,089.00	0.00
542 FHS Library Coffee Shop	23,502.77	18,547.59	4,955.18
566 Moodie Donation	2,000.00	5,442.50	-3,442.50
632 Medicaid Pre-Employment Transition Services	74,550.00	33,661.71	40,888.29
633 District Reimbursements	12,420.26	13,312.65	-892.39
Total	212,782.24	141,460.58	71,321.66



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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	2023 Value	2024 Value
1111	District Levy - Real Property	65.61	32.31
1112	District Levy - Personal Property	136.35	0.00
1114	District Levy - Personal Property/Mobile Homes	1.83	0.16
1190	Penalties and Interest on Taxes	54.72	4.64
1510	Interest Earnings	353.97	1,539.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		612.48	1,576.46

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

PRC	Program	Function	Object	2023 Value	2024 Value
650 Adult Education High School Equivalency Programs					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	180.00	0.00
			2XX Personal Services - Employee Benefits	0.83	0.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	91.87	0.00
			5XX Other Purchased Services	8.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				281.16	0.00

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	65,204.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,576.46	(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)	66,780.70	(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	2023 Value	2024 Value
1311	Driver's Education Fees	19,905.00	22,080.00
1510	Interest Earnings	173.24	462.53
3260	State - Driver's Education Reimbursement	8,625.00	6,800.00
6100	Material Prior Period Revenue Adjustments	0.00	2,452.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,703.24	31,795.15

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	20,902.00	21,406.00
			2XX Personal Services - Employee Benefits	461.73	461.29
			3XX Purchased Professional and Technical Services	290.60	187.50
			4XX Purchased Property Services	980.00	530.00
			5XX Other Purchased Services	484.00	484.00
			6XX Supplies and Materials	929.32	720.42
			7XX Property and Equipment Acquisition	18,500.00	0.00
			810 Dues and Fees	0.00	54.37
24XX Support Services - School Administration					
			5XX Other Purchased Services	2,019.37	1,550.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				44,567.02	25,394.35

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance	21,998.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,795.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,394.35	(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)	28,399.37	(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		2023 Value	2024 Value
	1510 Interest Earnings		24.34	39.80
	1910 Rentals		8,099.50	15,976.00
147	High School Band Rental			
	1910 Rentals		719.40	1,421.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			8,843.24	17,437.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object		2023 Value	2024 Value
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries		5,684.06	5,466.24
			2XX Personal Services - Employee Benefits		130.13	89.14
			3XX Purchased Professional and Technical Services		3,391.94	3,690.34
			6XX Supplies and Materials		5,957.95	0.00
			7XX Property and Equipment Acquisition		0.00	6,599.55
147	High School Band Rental					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			4XX Purchased Property Services		1,213.70	238.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					16,377.78	16,083.27

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						937.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,437.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,083.27	(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)						2,291.87	(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	2023 Value	2024 Value
	1510 Interest Earnings	81.87	355.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>81.87</u>	<u>355.85</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					15,075.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					355.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,431.48	(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	2023 Value	2024 Value
	1510 Interest Earnings	984.49	4,279.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>984.49</u>	<u>4,279.09</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					181,285.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,279.09	(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)					185,564.80	(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	2023 Value	2024 Value
1111	District Levy - Real Property	52,831.18	51,499.67
1112	District Levy - Personal Property	1,777.65	705.36
1114	District Levy - Personal Property/Mobile Homes	579.74	616.71
1190	Penalties and Interest on Taxes	190.56	91.34
1510	Interest Earnings	1,390.29	6,799.64
3281	State - Technology Aid	2,515.51	2,644.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,284.93	62,356.86

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

PRC	Program	Function	Object	2023 Value	2024 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
			3XX Purchased Professional and Technical Services	8,356.35	10,166.95
			5XX Other Purchased Services	1,565.68	777.85
			6XX Supplies and Materials	2,488.52	1,767.50
258X Admin. Tech. - Technology Coordinator					
			3XX Purchased Professional and Technical Services	6,939.10	8,212.57
			4XX Purchased Property Services	2.55	1.11
			5XX Other Purchased Services	589.14	545.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,941.34	21,471.32

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	277,659.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,356.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,471.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	318,544.88	(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		2023 Value	2024 Value
	1510 Interest Earnings		1,028.97	4,632.87
	1900 Other Revenue from Local Sources		1,200.00	5,922.38
	3760 State - Transformational Learning Aid		0.00	6,944.00
	3770 State - Advanced Opportunity Aid		19,376.42	33,573.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			21,605.39	51,073.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object		2023 Value	2024 Value
376	Transformational Learning					
	376 State - Transformational Learning Aid					
		1XXX Instruction				
			5XX Other Purchased Services		0.00	1,749.00
377	Advanced Opportunity Aid					
	377 State - Advanced Opportunity Aid					
		1XXX Instruction				
			1XX Personal Services - Salaries		6,001.78	0.00
			2XX Personal Services - Employee Benefits		1,644.43	0.84
			3XX Purchased Professional and Technical Services		738.00	69.00
			5XX Other Purchased Services		13,753.04	30,213.10
			6XX Supplies and Materials		573.00	4,433.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					22,710.25	36,465.04

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					175,861.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,073.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,465.04	(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)					190,469.86	(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	2023 Value	2024 Value
	1510 Interest Earnings	416.42	1,810.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>416.42</u>	<u>1,810.00</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					76,681.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,810.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,491.48 (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	2023 Value	2024 Value
	3283 State - School Major Maintenance Aid (SMMA)	34,790.00	35,223.50
612	Building Reserve - Voted		
	1111 District Levy - Real Property	96,214.21	93,678.64
	1112 District Levy - Personal Property	3,218.44	1,283.95
	1114 District Levy - Personal Property/Mobile Homes	1,164.91	1,123.23
	1190 Penalties and Interest on Taxes	231.00	165.28
	1510 Interest Earnings	4,060.81	17,203.76
613	Building Reserve - Non Voted		
	1111 District Levy - Real Property	16,981.70	16,531.52
	1112 District Levy - Personal Property	570.43	226.58
	1114 District Levy - Personal Property/Mobile Homes	205.75	197.49
	1190 Penalties and Interest on Taxes	39.05	27.92
	1510 Interest Earnings	0.00	3,035.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>157,476.30</u>	<u>168,697.83</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
613	Building Reserve - Non Voted				
	190 School Safety Projects				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	31,450.09
			2XX Personal Services - Employee Benefits	0.00	9,519.73
			3XX Purchased Professional and Technical Services	14,217.71	13,231.23
		23XX Support Services - General Administration			
			6XX Supplies and Materials	0.00	335.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,217.71</u>	<u>54,536.49</u>



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						827,265.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						168,697.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						54,536.49 (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)						941,426.46 (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	2023 Value	2024 Value
	1510 Interest Earnings	647.80	2,815.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>647.80</u>	<u>2,815.69</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance					119,293.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,815.69	(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)					122,108.97	(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		2023 Value	2024 Value
	1510 Interest Earnings		7,576.81	36,157.26
128	County Schools Technology Services			
	5700 Resources Transferred from Other School Districts or Cooperatives		209,457.50	168,560.28
201	General Fund			
	1900 Other Revenue from Local Sources		0.00	17,160.00
	5300 Operating Transfers from Other Funds		38,795.36	13,314.85
	5700 Resources Transferred from Other School Districts or Cooperatives		96,607.09	207,932.01
262	Maintenance			
	1900 Other Revenue from Local Sources		0.00	9,900.00
825	CMEC Building - Major Expenses			
	1900 Other Revenue from Local Sources		12,049.99	11,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>364,486.75</u>	<u>464,374.40</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2023 Value	2024 Value
128	County Schools Technology Services				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	113,854.73	131,776.81
		2XX	Personal Services - Employee Benefits	37,293.31	42,288.30
		3XX	Purchased Professional and Technical Services	7,221.81	8,631.56
		4XX	Purchased Property Services	1,320.00	0.00
		5XX	Other Purchased Services	7,081.61	7,144.42
		6XX	Supplies and Materials	204.18	164.15
		8XX	Other Expenditures	810.00	825.00
201	General Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials	19,603.07	9,267.52
	222X Educational Media Services				
		3XX	Purchased Professional and Technical Services	962.50	962.50
		6XX	Supplies and Materials	620.88	237.94
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	300.00	0.00
	26XX Operation and Maintenance of Plant Services				
		3XX	Purchased Professional and Technical Services	0.00	1,270.31
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	7,800.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2023 Value	2024 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	874.98
221	Curriculum				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	480.00	4,500.00
			6XX Supplies and Materials	4,917.89	18,773.99
262	Maintenance				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	0.00	8.99
			7XX Property and Equipment Acquisition	0.00	27,480.00
472	Construction Academy				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			4XX Purchased Property Services	42.00	48.00
			5XX Other Purchased Services	721.00	721.00
824	CMEC Building - Monthly Expenses				
	8XX	Community Services Programs			
		33XX	Community Services		
			4XX Purchased Property Services	1,972.77	0.00
825	CMEC Building - Major Expenses				
	8XX	Community Services Programs			
		33XX	Community Services		
			4XX Purchased Property Services	0.00	742.98
			6XX Supplies and Materials	0.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>205,205.75</u>	<u>255,778.45</u>



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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					1,555,835.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					464,374.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					255,778.45	(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)					1,764,431.06	(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	2023 Value	2024 Value
	1XXX Revenues from Student Activities	414,970.40	486,960.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>414,970.40</u>	<u>486,960.94</u>

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

PRC	Program	Function	Object	2023 Value	2024 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	411,831.13	464,693.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>411,831.13</u>	<u>464,693.99</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	108,898.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	486,960.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	464,693.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	131,165.81	(5)



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Detail Expenditure

Fund	Account	Description	2023 Value	2024 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	142,748.40	142,639.88
XX	39X 1XXX 112	Certified Teacher Staff Salaries	215,700.43	222,853.62
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,331,770.56	1,327,567.84
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,128.22	18,190.94
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	806.56	895.81
XX	XXX 26XX 41X	Energy Utility Services	179,512.36	162,420.03
XX	XXX XXXX 355	Technology Contracted Services	43,783.99	48,467.49
XX	XXX XXXX 455	Technology Repairs and Rental	10,690.74	11,142.30
XX	XXX XXXX 535	Technology Communication Services	5,344.47	7,316.50
XX	XXX XXXX 682	Technology Supplies	12,019.52	9,678.86
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	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	3,628.90	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 725	Major Construction Services	7,800.00	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	56,749.28
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	56,749.28

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,915.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	81,718.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	265,782.86
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 FY2026 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	147,960.31	71,673.01	0.00	0.00	0.00
280	1XXX	2XX	16,746.84	15,687.70	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	90.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	214.36	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,856.80	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	11,553.84	0.00	0.00	0.00	0.00
Totals			178,422.15	87,360.71	0.00	0.00	0.00

265,782.86

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 FY24 in TEAMS.



Trustees' Financial Summary

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	1,069,485.86	0.00	0.00	0.00	1,069,485.86
Buildings	11,131,492.82	0.00	0.00	0.00	11,131,492.82
Machinery and Equipment	3,260,556.14	0.00	380,135.71	401,551.15	3,239,140.70
Totals at Historical Cost	15,822,183.27	0.00	380,135.71	401,551.15	15,800,767.83
Depreciation					
Improvement Accum	799,709.57	0.00	23,919.42	0.00	823,628.99
Building Accum	6,100,769.56	0.00	356,753.53	0.00	6,457,523.09
Machinery and Equipment Accum	2,009,639.62	0.00	258,092.56	381,560.64	1,886,171.54
Total Accumulated Depreciation	8,910,118.75	0.00	638,765.51	381,560.64	9,167,323.62
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,912,064.52	0.00	-258,629.80	19,990.51	6,633,444.21

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

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

*** Has comments.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2023	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2024) [a+b-c-d]	(f) Current Portion Due FY2025	(g) Long-Term Portion Due FY2026
Governmental Activities *							
Compensated Absences	208,425.13	0.00	0.00	0.00	208,425.13	0.00	0.00
Other Post Employment Benefits	877,454.49	0.00	0.00	0.00	877,454.49	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,085,879.62	0.00	0.00	0.00	1,085,879.62	0.00	0.00

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

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



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Net Pension Liability FY2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	788,232.20	56,262.28	0.00	844,494.48
Net Pension - TRS	2,623,384.32	35,367.26	0.00	2,658,751.58