



Trustees' Financial Summary

FY2022-23

Submit ID: 0259-68321278

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:	CJ Bailey
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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 FY23 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
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		



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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)	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	TOTAL ASSETS AND OTHER DEBITS	365,597.55	114,761.69	301,612.55	
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)	27,742.51	5,590.82	5,217.11	
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY	337,855.04	109,170.87	296,395.44	
53	TOTAL LIABILITIES AND FUND BALANCE	365,597.55	114,761.69	301,612.55	



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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)	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	TOTAL ASSETS AND OTHER DEBITS	23,132.91	133,283.73	205,244.50	65,369.85
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)	3,017.02			165.61
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY	20,115.89	133,283.73	205,244.50	65,204.24
53	TOTAL LIABILITIES AND FUND BALANCE	23,132.91	133,283.73	205,244.50	65,369.85



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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)	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	TOTAL ASSETS AND OTHER DEBITS	21,998.57		937.84	15,075.63
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	21,998.57		937.84	15,075.63
52	TOTAL FUND BALANCE/EQUITY	21,998.57		937.84	15,075.63
53	TOTAL LIABILITIES AND FUND BALANCE	21,998.57		937.84	15,075.63



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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)	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	TOTAL ASSETS AND OTHER DEBITS	181,285.71			
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	181,285.71			
52	TOTAL FUND BALANCE/EQUITY	181,285.71			
53	TOTAL LIABILITIES AND FUND BALANCE	181,285.71			



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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)	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	TOTAL ASSETS AND OTHER DEBITS	279,126.14	175,861.76		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,466.80			
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	277,659.34	175,861.76		
52	TOTAL FUND BALANCE/EQUITY	277,659.34	175,861.76		
53	TOTAL LIABILITIES AND FUND BALANCE	279,126.14	175,861.76		



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	76,681.48	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	TOTAL ASSETS AND OTHER DEBITS	76,681.48	830,360.09		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		3,094.97		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	76,681.48	827,265.12		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	76,681.48	827,265.12		
53	TOTAL LIABILITIES AND FUND BALANCE	76,681.48	830,360.09		



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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)	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	TOTAL ASSETS AND OTHER DEBITS	119,293.28	1,555,835.11	108,898.86	
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)				
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY	119,293.28	1,555,835.11	108,898.86	
53	TOTAL LIABILITIES AND FUND BALANCE	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)
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		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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,292,272.46	3,377,900.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	876,323.15	985,066.35
			2XX Personal Services - Employee Benefits	189,678.75	204,068.18
			3XX Purchased Professional and Technical Services	5,038.43	5,349.84
			4XX Purchased Property Services	7,827.57	6,986.97
			5XX Other Purchased Services	3,817.40	3,100.56
			6XX Supplies and Materials	27,829.49	30,363.64
			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
		21XX Support Services - Students			
			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
		221X Improvement of Instruction Services			
			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
		222X	Educational Media Services		
		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
		23XX	Support Services - General Administration		
		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
		24XX	Support Services - School Administration		
		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
		258X	Admin. Tech. - Technology Coordinator		
		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
		25XX	Support Services - Business		
		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
		26XX	Operation and Maintenance of Plant Services		
		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	
280 Special Education - Local and State						
		1XXX Instruction				
			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	
		221X Improvement of Instruction Services				
			5XX Other Purchased Services	0.00	400.00	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	14,757.15	14,507.14	
365 Indian Education for All						
		1XXX Instruction				
			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	
		222X Educational Media Services				
			1XX Personal Services - Salaries	6,743.25	7,157.28	
			2XX Personal Services - Employee Benefits	1,476.76	1,610.28	
390 State Career & Technical Education Entitlement - Undistributed						
		1XXX Instruction				
			1XX Personal Services - Salaries	193,028.03	215,700.43	
			2XX Personal Services - Employee Benefits	52,334.74	55,219.19	
			4XX Purchased Property Services	0.00	213.00	
			5XX Other Purchased Services	626.54	852.84	
			6XX Supplies and Materials	19,423.07	25,996.34	
710 School Sponsored Extracurricular Activities						
		34XX Extracurricular - Activities				
			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	
720 School Sponsored Athletics						
		27XX Student Transportation Services				
			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	



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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
			5XX Other Purchased Services		4,610.14	4,872.40
			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
		35XX Extracurricular - Athletics				
			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
	910 Food Services					
		31XX Food Services				
			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
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds		142,419.45	38,795.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			237,920.56	257,919.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	5,565.12	5,814.96
			2XX Personal Services - Employee Benefits	1,271.64	1,283.98
		25XX Support Services - Business			
			1XX Personal Services - Salaries	14,267.77	14,504.73
			2XX Personal Services - Employee Benefits	4,587.89	4,141.81
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	7,828.50	8,154.24
			5XX Other Purchased Services	443.53	0.00
		27XX Student Transportation Services			
			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
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,151.15	7,173.78
			2XX Personal Services - Employee Benefits	2,182.07	2,385.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				243,953.99	258,766.48



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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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			236,717.33	206,583.33

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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				257,227.95	4,512.18

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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,878.94	126,601.89

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

PRC	Program	Function	Object	2022 Value	2023 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
		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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,318.84	107,905.44

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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			396,800.54	413,573.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	147,984.65	175,162.56
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	12,404.34	13,384.04
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	9,604.02	10,241.91
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,030.01	8,378.58
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	59,410.54	41,234.72
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	28,308.90	27,574.13
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	15,009.69	15,992.88
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	28,425.46	33,979.85
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	15,652.26	17,993.42
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	27,538.01	28,633.76
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,089.45	1,099.60
	365 Indian Education for All				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	851.25	958.21
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	1,066.97	1,137.93
	391 State Career & Technical Education Entitlement - Agriculture				
		1XXX Instruction			
			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
	392 State Career & Technical Education Entitlement - Business					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		8,840.09	9,750.60
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		6,524.00	7,389.08
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		4,802.06	5,082.03
	650 Adult Education High School Equivalency Programs					
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits		928.59	31.25
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits		6,146.56	6,811.61
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		222.19	280.44
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits		16,114.92	17,191.54
	890 Other Community Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits		33.40	245.24
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits		2,300.68	784.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<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
106	Fergus High Donations	
	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
108	FHS Activities Major Donations	
	1920 Contributions/Donations from Private Sources	29,630.50
109	FHS Improvement Donations	
	1920 Contributions/Donations from Private Sources	3,000.00
110	Lincoln Donations	
	1900 Other Revenue from Local Sources	667.07
128	County Schools Technology Services	
	1900 Other Revenue from Local Sources	140.00
129	Flex Forfeitures	
	1900 Other Revenue from Local Sources	126.89
237	Sports Inc Donation	
	1920 Contributions/Donations from Private Sources	500.00
378	Additional State Base Aide - Enrollment Increase (ARPA)	
	3780 State - BASE Limit Increase Payment	78,878.56
390	Career and Technical Ed	
	3900 State - Career & Technical Education	12,062.00
412	SRSA Grant	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	13,068.00
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	26,541.00
456	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	20,000.00
542	FHS Library Coffee Shop	
	1900 Other Revenue from Local Sources	22,172.40
566	Moodie Donation	
	1920 Contributions/Donations from Private Sources	2,000.00
632	Medicaid Pre-Employment Transition Services	
	4740 Pre-Employment Transition Services (DPHHS)	40,950.00
633	District Reimbursements	
	1900 Other Revenue from Local Sources	1,213.70
	3357 Medicaid - Montana Administrative Claiming Reimbursement	10,740.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		273,260.59



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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
				106 Subtotal		728.50
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
				108 Subtotal		36,604.90
109	FHS Improvement Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials			78.15
				109 Subtotal		78.15
110	Lincoln Donations					
	1XX Regular Education Programs - Elementary/Secondary					
	25XX Support Services - Business					
			6XX Supplies and Materials			245.45
				110 Subtotal		245.45
237	Sports Inc Donation					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials			65.68
				237 Subtotal		65.68
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
				327 Subtotal		9,572.75
356	Activity Bus Insurance					
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			4XX Purchased Property Services			2,846.30
				356 Subtotal		2,846.30
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
			365 Subtotal		<u>1,395.43</u>
378	Additional State Base Aide - Enrollment Increase (ARPA)				
	378 State - BASE Limit Increase Payment				
			26XX Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		78,878.56
			378 Subtotal		<u>78,878.56</u>
390	Career and Technical Ed				
	391 State Career & Technical Education Entitlement - Agriculture				
			1XXX Instruction		
			5XX Other Purchased Services		356.38
			6XX Supplies and Materials		2,356.50
			7XX Property and Equipment Acquisition		4,216.05
	392 State Career & Technical Education Entitlement - Business				
			1XXX Instruction		
			5XX Other Purchased Services		1,426.80
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
			1XXX Instruction		
			5XX Other Purchased Services		488.00
			6XX Supplies and Materials		2,279.31
			810 Dues and Fees		649.00
	395 State Career & Technical Education Entitlement - Technology Ed/Industrial Arts				
			1XXX Instruction		
			5XX Other Purchased Services		1,903.52
			6XX Supplies and Materials		3,741.61
			390 Subtotal		<u>17,417.17</u>
412	SRSA Grant				
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
			1XXX Instruction		
			1XX Personal Services - Salaries		7,731.40
			2XX Personal Services - Employee Benefits		5,336.60
			412 Subtotal		<u>13,068.00</u>
451	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
			1XXX Instruction		
			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
			451 Subtotal		<u>26,541.00</u>
456	IDEA Part B				
	456 IDEA, Part B, Special Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		11,413.49
			2XX Personal Services - Employee Benefits		8,586.51
			456 Subtotal		<u>20,000.00</u>
542	FHS Library Coffee Shop				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		19,614.78
			542 Subtotal		<u>19,614.78</u>
632	Medicaid Pre-Employment Transition Services				
	474 Pre-Employment Transition Services (DPHHS)				
		1XXX Instruction			
			1XX Personal Services - Salaries		18,841.15
			2XX Personal Services - Employee Benefits		10,259.51
			632 Subtotal		<u>29,100.66</u>
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		250.00
			2XX Personal Services - Employee Benefits		43.86
			3XX Purchased Professional and Technical Services		8.44
		21XX Support Services - Students			
			1XX Personal Services - Salaries		9,936.36
			2XX Personal Services - Employee Benefits		4,755.35
		25XX Support Services - Business			
			6XX Supplies and Materials		663.00
			7XX Property and Equipment Acquisition		6,160.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		202.95
			6XX Supplies and Materials		846.32
			633 Subtotal		<u>22,866.28</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>279,023.61</u></u>



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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
Total	273,260.59	279,023.61	-5,763.02



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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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		718.19	612.48

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

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

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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,707.94	28,703.24

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

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			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
24XX Support Services - School Administration					
			5XX Other Purchased Services	777.40	2,019.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,053.57	44,567.02

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
147	High School Band Rental		
	1910 Rentals	360.00	719.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<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
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	490.00	0.00
			6XX Supplies and Materials	181.27	0.00
		26XX Operation and Maintenance of Plant Services			
			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
147	High School Band Rental				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	1,213.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<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
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					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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		56,785.53	59,284.93

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

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
			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
258X Admin. Tech. - Technology Coordinator					
			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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,760.64	19,941.34

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	(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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			21,868.73	21,605.39

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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,917.50	22,710.25

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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<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
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					76,265.06	(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
612	Building Reserve - Voted		
	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
613	Building Reserve - Non Voted		
	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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<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
612	Building Reserve - Voted				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	97,640.00	0.00
613	Building Reserve - Non Voted				
	190	School Safety Projects			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services	34,500.00	14,217.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance					118,645.48	(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)	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)					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
128	County Schools Technology Services			
	5700 Resources Transferred from Other School Districts or Cooperatives		187,781.24	209,457.50
201	General Fund			
	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
262	Maintenance			
	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
472	Construction Academy			
	5200 Sale or Compensation for Loss of Assets		28,950.00	0.00
824	CMEC Building - Monthly Expenses			
	1900 Other Revenue from Local Sources		5,785.77	0.00
825	CMEC Building - Major Expenses			
	1900 Other Revenue from Local Sources		15,750.00	12,049.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			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
128	County Schools Technology Services				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		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
201	General Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials	0.00	19,603.07
	222X Educational Media Services				
		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	
		23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	0.00	300.00	
		26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	4,537.24	0.00	
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	53,167.50	7,800.00	
221	Curriculum					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			3XX Purchased Professional and Technical Services	9,000.00	480.00	
			6XX Supplies and Materials	6,361.08	4,917.89	
262	Maintenance					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			7XX Property and Equipment Acquisition	22,613.00	0.00	
	4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	50,760.00	0.00	
472	Construction Academy					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			4XX Purchased Property Services	4,462.86	42.00	
			5XX Other Purchased Services	721.00	721.00	
824	CMEC Building - Monthly Expenses					
	8XX Community Services Programs					
	33XX Community Services					
			4XX Purchased Property Services	0.00	1,972.77	
825	CMEC Building - Major Expenses					
	8XX Community Services Programs					
	33XX Community Services					
			4XX Purchased Property Services	142.75	0.00	
			6XX Supplies and Materials	15.30	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				360,761.19	205,205.75	



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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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>391,033.62</u>	<u>414,970.40</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	386,534.67	411,831.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>386,534.67</u>	<u>411,831.13</u>

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	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	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
Totals			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.



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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	11,123,692.82	0.00	7,800.00	0.00	11,131,492.82
Machinery and Equipment	3,156,970.67	0.00	103,585.47	0.00	3,260,556.14
Totals at Historical Cost	15,710,797.80	0.00	111,385.47	0.00	15,822,183.27
Depreciation					
Improvement Accum	775,790.15	0.00	23,919.42	0.00	799,709.57
Building Accum	5,744,016.03	0.00	356,753.53	0.00	6,100,769.56
Machinery and Equipment Accum	1,792,506.54	0.00	217,133.08	0.00	2,009,639.62
Total Accumulated Depreciation	8,312,312.72	0.00	597,806.03	0.00	8,910,118.75
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	7,398,485.08	0.00	-486,420.56	0.00	6,912,064.52

* 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 7/1/2022	(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
Governmental Activities *							
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.



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Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
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