

**LEWISTOWN PUBLIC SCHOOLS
BOARD OF TRUSTEES**

Lincoln Board Room
215 Seventh Avenue South
Lewistown, Montana 59457

Thursday, August 18, 2022

SPECIAL BOARD MEETING

Meeting ID

meet.google.com/wzy-qwyi-yht

Phone Numbers

[\(US\)+1 224-420-9760](tel:(US)+12244209760)

PIN: 909 217 782#

CALL TO ORDER (5:00 P.M.)

BOARD OF TRUSTEES

1. Roll Call
2. Pledge of Allegiance
3. Presentation – School Safety, Cory Smith, Student Resource Officer

PUBLIC PARTICIPATION

4. Recognition of Parents, Patrons, and Others Who Wish to Address the Board

ACTION ITEMS

INDIVIDUAL ITEMS

5. Approve Second Reading 2022-2027 School Board of Trustees Strategic Goals and Objectives
6. Approve Elementary Trustees' Financial Summary for the 2021-2022 Fiscal Year
7. Approve High School Trustees' Financial Summary for the 2021-2022 Fiscal Year
8. Approve Elementary Budget for the 2022-2023 Fiscal Year
9. Approve High School Budget for the 2022-2023 Fiscal Year
10. Approve Bus Stops Requiring Students to Cross in Front of Bus
11. Approve Personnel Report

EXECUTIVE SESSION – RE-ENROLLMENT HEARING

12. Hearing for Re-Enrollment of Student after Expulsion

ACTION ITEM

13. Action on Re-Enrollment Recommendation

ADJOURNMENT

PUBLIC PARTICIPATION

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

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

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

LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/18/2022

Agenda Item No.

3

☐ Minutes/Claims ☒ Board of Trustees ☐ Superintendent's Report ☐ Action - Consent

ITEM TITLE: PRESENTATION — SCHOOL SAFETY

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

SUMMARY:

Cory Smith, School Resource Officer, will update the Board on changes in the LPS Safety Plan and Emergency Protocols, including the vision moving forward with the Bond and Building Security.

SUGGESTED ACTION: Informational

☐ Additional Information Attached

NOTES:

LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/18/2022

Agenda Item No.

4

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

ITEM TITLE: RECOGNITION OF PARENTS, PATRONS, AND OTHERS WHO WISH TO ADDRESS
THE BOARD

Requested By: Board of Trustees Prepared By: _____

SUMMARY:

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

SUGGESTED ACTION:

☐ Additional Information Attached Estimated cost/fund source _____

NOTES:

LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/18/2022

Agenda Item No.

5

ITEM TITLE: APPROVE SECOND READING OF 2022-2027 SCHOOL BOARD OF TRUSTEES STRATEGIC GOALS AND OBJECTIVES

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

SUMMARY:

The Board of Trustees needs to approve the 2022-2027 Strategic Goals and Objectives.

SUGGESTED ACTION: Approve Second Reading of 2022-2027 Board of Trustees Strategic Goals and Objectives

☒ **Additional Information Attached**

NOTES:

<i>Board Action</i>	Motion	Second	Ave	Nav	Abstain	Other
Bailey						
Birdwell						
Koterba						
Southworth						
Brady						
Heintz						
Fulbright						

THE BOARD OF TRUSTEES OF LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

2022-2027 GOALS AND STRATEGIC OBJECTIVES

Lewistown Public Schools, as entrusted by the Lewistown Community, provides children with an accountable, high quality, rigorous education in a safe, nurturing environment; developing the full potential of each child and preparing them for lifelong success in their personal lives and careers, wherever they may be in the world.

Goal Area 1: Measurable Student Achievement

Statement of Intended Outcome, 2022-2027: *Lewistown Public Schools has developed an outstanding educational program that ensures that every student achieves the highest academic performance possible and has multiple opportunities to actively participate in both co-curricular and extra-curricular activities offered by our District. We use a multitude of measures to gauge student performance based on district-created progress goals. We adequately prepare students for their career/job choices and life choices. Our staff is highly supporting and enthusiastic about our differentiated approach to instruction.*

Strategic Objectives:

1. Multi-Tiered Systems of Support (MTSS) is embraced and consistently implemented by staff in every building in the district and is used to monitor and improve student **achievement through academic, behavioral and Whole Child interventions and measurements.**
2. The District is consistent in each building in developing and implementing both curricula as well as intervention programs to insure student achievement and success **consistent with Montana Standards for every content area and our curricular goals.**
3. The District **continues to** evaluate the high school graduation requirements and its processes for allowing deviation from the requirements for both college bound and vocation bound students.
4. The District is consistent at all levels in developing and implementing differentiated **and personalized** instruction techniques **to meet the full potential of every student.**

Goal Area 2: Facilities

Statement of Intended Outcome, 2022-2027: *Lewistown Public Schools continues to strive for a state-of-the-art facilities program that meets the needs of our students and staff on a long-term basis. We have prioritized our facility needs and have a plan in place for resources necessary to achieve our facilities program. Our facilities program ~~is fully supported~~ **continues to partner with** our community. In planning for our facilities, we have adequately addressed the issue of technology and incorporated that in to our facilities plan. **The District's facility plan addresses Three (3) Priorities: 1) Safety and Security of our Facilities 2) Prioritizing our infrastructure needs to become more efficient and 3) Increasing student classroom and collaborative space for new programs, increased learning and community growth.***

Strategic Objectives:

1. **Continue to develop** a comprehensive plan **that** addresses the District's building and facilities needs to insure our physical plant can effectively and efficiently address the needs of our students, staff and community for the next 20 years.
2. Secure community support and funding necessary to implement the comprehensive facilities plan. **We will continue to partner with the entire community and conduct listening sessions, school tours, utilize social and school events to reach out to local agencies and organizations. We will strive to build community support from the inside out beginning with the School Board, then LPS Staff, continuing to our Parents and the Community at large.**

3. Use gifting and fund-raising via **Federal funding, State funding, Federal, State grants and local grants, Bond and Levy Proposals** ~~and the Central Montana Foundation~~ to assure long-term funding for critical needs in our buildings and grounds. **We will work hard to continue our efforts with all of our community ties to enhance our facility and building needs.**

Goal Area 3: Community / Parental Engagement

Statement of Intended Outcome, 2022-2027: *Lewistown Public Schools has created an environment of collaboration and transparency with families of students and with our community as a whole. Families of students are actively involved in their children's education. The community is highly engaged in helping provide the best education possible for our children. As a result of our community's and family's commitment to public education, we have established a collaborative approach to solving public education issues that includes our local legislators.*

Strategic Objectives:

1. Develop, implement and maintain a consistent, district-wide effort to involve parents and interested community members in our schools **through a vast variety of community and parent groups.**
2. Implement an accepted and used communication system so that information can be shared quickly and effectively with parents and interested community members. **We will aim for** easy and effective communication from parents and interested community members with the Board, administration and district staff.
3. **Encourage staff and community** members interested and willing to advocate for public schools with the legislature and state agencies are empowered to do so.
4. Utilize **technology and** social media to promote school activities and events to keep parents and interested community members informed.

Goal Area 4: Technology

Statement of Intended Outcome, 2022-2027: *Lewistown Public Schools has developed a technology plan that incorporates regular upgrades of both hardware and software and training of staff on existing and new programs. We have successfully incorporated technology into our facilities and all aspects of our educational program in a methodical and effective manner that prepares our students for the real world. We have systems in place to ensure the safety of our students and compliance with District standards.*

Strategic Objectives:

1. Keep technology infrastructure current and sound (routers, switchers, servers, internet service and work stations). Continue to prevent problems and keep technology accessible (security, filtering, preventative updates).
2. Have implemented steps to leverage social networking and other technology to support better teaching and learning by expanding student-to-student and student-to-faculty connections for collaborating beyond the classroom.
3. Provide staff development to ensure that technology standards are implemented in classrooms district wide **on a continuous cycle.**
4. Develop and implement efforts to develop a consistent approach/philosophy by our staff for the use of technology in the classroom as an effective and proven learning tool.
5. Determine how the district should help educate parents about the ways their children use technology **responsibly** (in and out of school, for good and bad reasons).

Goal Area 5: Highly Qualified Staff

Statement of Intended Outcome, 2022-2027: *Lewistown Public Schools has developed a recruitment and retention program to ensure that the District hires and retains high quality, effective personnel. The District utilizes an online application process that recruits nationally. We have also formed a strong alliance with the entire Montana University/College System to recruit teachers to our rural area with their Rural Practicum Outreach program. Our teachers and other staff have been provided professional development opportunities that directly correlate to the high academic standards set by the District. Our teachers and other staff have embraced the use of technology into all aspects of our educational programs. The staff shares the vision of the Board in providing differentiated educational programs in order to meet the needs of our students and in achieving the District's high academic standards.*

Strategic Objectives:

1. Implement a consistent, rigorous, and fair assessment and evaluation process for staff that is understood and supported by administrators and staff.
2. Professional development is tailored to meet the needs of teachers, administrators, and staff. They are part of the planning and assessment of these opportunities.
3. *Strategize retention practices that include compensation, benefits and work conditions to maintain the highest quality and effective personnel.*

Goal Area 6: Fiscal Management/Responsibility

Statement of Intended Outcome, 2022-2027: *Lewistown Public Schools has secured adequate, sustainable funding from the State and has developed a process to prioritize the financial resources that we have according to the educational goals set by the District. We have secured funding sources that are not earmarked for specific causes and have the discretion to determine where funds are needed in order to achieve our high standards and our goals. Through our community engagement initiative, our community understands our budgeting process, they support our schools and they understand our needs and the strategic direction of our District.*

Strategic Objectives:

1. Review all financial processes; streamline and consolidate these processes where possible; find ways to improve efficiencies and accountability in our financial processes while reducing, if possible, staff frustration with them.
2. Seek ways to better involve staff in budget development.
3. Carefully assess specific ways in which we can involve community, staff and the Board in better maintaining a strong and influential presence in the next Montana Legislature.
4. The Lewistown Schools leadership team works with outlying communities to determine what cooperative efforts can be made to make the best use of limited resources.

Conclusion:

Prior to June 30 of each fiscal year, the Board of Trustees will review these Goals and Strategic Objectives and insure they still represent appropriate and realistic milestones on our way to our 20-year vision.

LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/18/2022

Agenda Item No.

6

ITEM TITLE: APPROVE ELEMENTARY TRUSTEES FINANCIAL SUMMARY FOR THE 2021-2022 FISCAL YEAR

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

SUMMARY:

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

The Board of Trustees needs to approve the Elementary Trustees' Financial Summary for the 2021-2022 Fiscal Year.

SUGGESTED ACTION: Approve Elementary Trustees' Financial Summary for the 2021-2022 Fiscal Year

☒ **Additional Information Attached**

NOTES:

<i>Board Action</i>	<i>Motion</i>	<i>Second</i>	<i>Ave</i>	<i>Nav</i>	<i>Abstain</i>	<i>Other</i>
Bailey						
Birdwell						
Koterba						
Southworth						
Brady						
Heintz						
Fulbright						



Trustees' Financial Summary

FY2021-22

Submit ID:

14 Fergus County

0258 Lewistown Elem

Due Date:

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

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

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

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

Certification

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

(Signature)

(Date)

Chair, Board of Trustees: Doreen Heintz

(Signature)

(Date)

County Superintendent Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY22 did the district employ a certified special education director?

No

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

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



Trustees' Financial Summary

FY2021-22

Submit ID:

14 Fergus County

0258 Lewistown Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
021	Elementary Bond 2022	LOCAL		
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
116	Phillips 66 Grant	FEDERAL		
117	Garfield Ski Trips	LOCAL		
118	JHS Reader Board Donations	LOCAL		
128	Chromebook Fees - Online Learning	LOCAL		
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	LOCAL		
177	Warehouse Residual Equity	LOCAL		
231	PTO - Billable	LOCAL		
232	Garfield PTO Donations	LOCAL	2013	
233	Highland Park PTO Donations	LOCAL	2013	
234	Lewis & Clark PTO Donations	LOCAL	2013	
235	LJHS PTO Donations	LOCAL	2013	
236	Coats for Kids	LOCAL	2013	
237	Sports Inc Donation	LOCAL		
238	Spika/Community 7-12 School Supply Donation	LOCAL		
261	Retiree Health Insurance	LOCAL		
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
355	Activity Bus Insurance Claims	LOCAL		
365	Indian Ed For All	STATE		
377	Advanced Opportunity Aid	STATE		
447	GIS	LOCAL		
451	Carl Perkins - JHS	FEDERAL		
458	MTSS	FEDERAL		
493	Indirect Costs	LOCAL		
494	Title I - Schoolwide	FEDERAL	2012	Federal
509	Reimbursable from Student Activities	LOCAL		
542	Elementary Book Fair	LOCAL	2009	



Trustees' Financial Summary

FY2021-22

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
566	Moodie Donation	LOCAL	2012	
567	Instrument Repair Donations	LOCAL		
612	Building Reserve - Voted	STATE		
613	Building Reserve - Non Voted	STATE		
633	District Reimbursements	LOCAL	2008	
772	Summer School Residual Equity	LOCAL		
775	ESSER II - ARPA	FEDERAL		
785	ESSER III - ARPA	FEDERAL		
787	ESSER III - ARPA LEARNING LOSS	FEDERAL		
865	Tolerance Grant	LOCAL		



Trustees' Financial Summary

FY2021-22

Submit ID:

14 Fergus County

0258 Lewistown Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	634,660.44	189,524.31	354,592.03	222,717.95
02	Taxes Receivable - Real and Personal (120-149)	48,111.37	9,070.91	5,519.98	
03	Taxes Receivable - Protested (150-159)	489.18	96.33	2.54	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,514.04
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				36,465.84
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	683,260.99	198,691.55	360,114.55	260,697.83
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)	48,600.55	9,167.24	5,522.52	19,453.34
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				36,465.84
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	634,660.44	189,524.31	354,592.03	204,778.65
52	TOTAL FUND BALANCE/EQUITY	634,660.44	189,524.31	354,592.03	241,244.49
53	TOTAL LIABILITIES AND FUND BALANCE	683,260.99	198,691.55	360,114.55	260,697.83



Trustees' Financial Summary

FY2021-22

Submit ID:

14 Fergus County

0258 Lewistown Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66,787.96	247,480.13	42,107.17	
02	Taxes Receivable - Real and Personal (120-149)	4,567.95			
03	Taxes Receivable - Protested (150-159)	12.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			681,670.64	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	71,368.11	247,480.13	723,777.81	
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)	4,580.15			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	66,787.96	247,480.13	723,777.81	
52	TOTAL FUND BALANCE/EQUITY	66,787.96	247,480.13	723,777.81	
53	TOTAL LIABILITIES AND FUND BALANCE	71,368.11	247,480.13	723,777.81	



Trustees' Financial Summary

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,383.83	29,018.18
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,383.83	29,018.18
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			9,383.83	29,018.18
52	TOTAL FUND BALANCE/EQUITY			9,383.83	29,018.18
53	TOTAL LIABILITIES AND FUND BALANCE			9,383.83	29,018.18



Trustees' Financial Summary

FY2021-22

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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)	97,500.84			
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	97,500.84			
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	97,500.84			
52	TOTAL FUND BALANCE/EQUITY	97,500.84			
53	TOTAL LIABILITIES AND FUND BALANCE	97,500.84			



Trustees' Financial Summary

FY2021-22

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14 Fergus County

0258 Lewistown Elem

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)	103,733.31	112,828.30		
02 Taxes Receivable - Real and Personal (120-149)	1,699.27			194.64
03 Taxes Receivable - Protested (150-159)	17.36			48.93
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	105,449.94	112,828.30		243.57
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)	1,716.63			243.57
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	103,733.31	112,828.30		
52 TOTAL FUND BALANCE/EQUITY	103,733.31	112,828.30		
53 TOTAL LIABILITIES AND FUND BALANCE	105,449.94	112,828.30		243.57



Trustees' Financial Summary

FY2021-22

Submit ID:

14 Fergus County

0258 Lewistown Elem

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)	23,479,498.82	994,396.68		
02	Taxes Receivable - Real and Personal (120-149)		3,614.38		
03	Taxes Receivable - Protested (150-159)		27.67		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	23,479,498.82	998,038.73		
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)		3,642.05		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,416,188.25			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	22,063,310.57	994,396.68		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	23,479,498.82	994,396.68		
53	TOTAL LIABILITIES AND FUND BALANCE	23,479,498.82	998,038.73		



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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)			104,030.48	
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			104,030.48	
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)				
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)			104,030.48	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			104,030.48	
53	TOTAL LIABILITIES AND FUND BALANCE			104,030.48	



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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			79,675.97	
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			79,675.97	
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			79,675.97	
52	TOTAL FUND BALANCE/EQUITY			79,675.97	
53	TOTAL LIABILITIES AND FUND BALANCE			79,675.97	



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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)	672,434.76	213,102.26		
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	672,434.76	213,102.26		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	672,434.76	213,102.26		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	672,434.76	213,102.26		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	672,434.76	213,102.26		



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2021 Value	2022 Value
1111	District Levy - Real Property	1,823,010.49	1,795,645.38
1112	District Levy - Personal Property	50,911.67	38,567.37
1114	District Levy - Personal Property/Mobile Homes	14,450.23	13,133.95
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	4,969.19	11,706.51
1190	Penalties and Interest on Taxes	4,294.14	5,435.23
1510	Interest Earnings	4,981.02	3,002.74
3110	Direct State Aid	2,457,239.15	2,468,226.86
3111	Quality Educator	232,079.32	237,806.41
3112	At Risk Student	29,210.37	29,756.01
3113	Indian Education For All	19,654.44	19,771.70
3114	American Indian Achievement Gap	5,500.00	5,575.00
3115	State Special Education Allowable Cost Payment to Districts	448,373.62	431,664.47
3116	Data For Achievement	18,819.39	18,926.83
3120	State - Guaranteed Tax Base Aid	1,625,907.84	1,668,204.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,739,400.87	6,747,423.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	2,318,500.67	2,387,068.15	
			2XX Personal Services - Employee Benefits	475,777.95	474,796.90	
			3XX Purchased Professional and Technical Services	6,900.00	800.00	
			4XX Purchased Property Services	15,314.29	15,862.83	
			5XX Other Purchased Services	13,277.15	9,781.86	
			6XX Supplies and Materials	105,853.21	71,567.61	
			7XX Property and Equipment Acquisition	11,055.80	9,448.27	
			8XX Other Expenditures	156.16	76.16	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	145,086.22	120,903.46	
			2XX Personal Services - Employee Benefits	20,984.25	29,917.35	
			3XX Purchased Professional and Technical Services	187.50	562.50	
			5XX Other Purchased Services	3,105.86	3,954.31	
			6XX Supplies and Materials	269.80	1,556.14	
			8XX Other Expenditures	464.58	219.00	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	196.87	11,418.77	
			2XX Personal Services - Employee Benefits	2.86	50.89	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2021 Value	2022 Value
			3XX Purchased Professional and Technical Services	2,598.40	3,483.40
			5XX Other Purchased Services	1,193.50	1,443.50
		222X Educational Media Services			
			1XX Personal Services - Salaries	106,792.44	110,971.34
			2XX Personal Services - Employee Benefits	21,836.59	23,568.83
			5XX Other Purchased Services	13,469.13	11,079.61
			6XX Supplies and Materials	6,958.18	7,864.02
			8XX Other Expenditures	50.00	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	89,303.85	93,446.51
			2XX Personal Services - Employee Benefits	22,824.44	25,421.40
			3XX Purchased Professional and Technical Services	17,112.24	18,923.99
			5XX Other Purchased Services	20,105.78	26,833.53
			6XX Supplies and Materials	2,180.35	2,810.89
			8XX Other Expenditures	8,538.90	8,698.76
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	451,698.52	464,497.31
			2XX Personal Services - Employee Benefits	145,820.93	141,496.91
			4XX Purchased Property Services	195.00	0.00
			5XX Other Purchased Services	4,907.93	19,010.14
			6XX Supplies and Materials	5,387.08	3,940.82
			8XX Other Expenditures	1,755.00	2,217.50
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	74,571.29	80,173.53
			2XX Personal Services - Employee Benefits	24,326.09	36,748.65
			3XX Purchased Professional and Technical Services	3,556.00	3,140.20
			5XX Other Purchased Services	1,057.70	1,057.70
			6XX Supplies and Materials	3,211.25	3,230.15
			8XX Other Expenditures	350.00	525.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	111,631.00	123,007.48
			2XX Personal Services - Employee Benefits	35,367.20	36,830.63
			3XX Purchased Professional and Technical Services	16,518.84	23,504.99
			4XX Purchased Property Services	18,099.58	13,379.48
			5XX Other Purchased Services	4,486.35	7,516.12
			6XX Supplies and Materials	13,231.06	10,522.19
			8XX Other Expenditures	1,183.84	1,160.80
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	301,346.45	317,607.13
			2XX Personal Services - Employee Benefits	116,985.14	125,824.80
			3XX Purchased Professional and Technical Services	8,837.98	18,136.83
			4XX Purchased Property Services	262,921.35	183,962.51



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2021 Value	2022 Value
			5XX Other Purchased Services	68,086.06	45,341.99
			6XX Supplies and Materials	44,107.64	47,065.83
			8XX Other Expenditures	610.30	338.14
			4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	6,567.25	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	867,820.25	766,422.44
			2XX Personal Services - Employee Benefits	195,456.74	185,403.99
			4XX Purchased Property Services	61.95	0.00
			5XX Other Purchased Services	2,332.46	758.43
			6XX Supplies and Materials	17,922.68	6,719.58
			62XX Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	59,754.92	68,172.35
	365 Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,366.52	16,089.36
			2XX Personal Services - Employee Benefits	2,720.16	2,908.78
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	7,748.80	7,988.17
			2XX Personal Services - Employee Benefits	1,457.10	996.24
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	184.00	0.00
			4XX Purchased Property Services	50.95	0.00
			5XX Other Purchased Services	625.85	129.38
			6XX Supplies and Materials	4,413.50	4,630.78
			8XX Other Expenditures	0.00	9.15
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	53,442.32	54,494.62
			2XX Personal Services - Employee Benefits	7,586.40	6,318.10
			3XX Purchased Professional and Technical Services	240.31	0.00
			5XX Other Purchased Services	52.88	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	115,273.69	112,590.57
			2XX Personal Services - Employee Benefits	14,070.29	15,656.97
			5XX Other Purchased Services	408.09	408.09
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	116,866.30	314,323.99



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

6,639,769.96

6,746,787.80

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					634,025.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,747,423.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,746,787.80	(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)					634,660.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2021 Value	2022 Value
	1111 District Levy - Real Property	343,119.69	302,609.83
	1112 District Levy - Personal Property	9,618.04	6,484.70
	1114 District Levy - Personal Property/Mobile Homes	2,824.68	2,275.34
	1190 Penalties and Interest on Taxes	860.34	1,006.31
	1510 Interest Earnings	2,235.02	906.87
	1900 Other Revenue from Local Sources	0.00	25.00
	2220 County On-Schedule Transportation Reimbursement	49,399.69	49,056.31
	3210 State - On-Schedule Transportation Reimbursement	49,399.70	49,056.33
	5200 Sale or Compensation for Loss of Assets	0.00	10,417.26
771			
	7710 CARES - Governor's Coronavirus Relief Fund Transportation	7,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		464,457.16	421,837.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	10,506.95	11,130.00
			2XX Personal Services - Employee Benefits	2,189.25	2,543.08
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	27,372.22	29,313.29
			2XX Personal Services - Employee Benefits	9,137.38	9,452.20
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	12,981.18	14,837.14
			5XX Other Purchased Services	3,048.25	1,004.41
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	183,400.71	213,810.17
			2XX Personal Services - Employee Benefits	34,993.93	41,386.66
			3XX Purchased Professional and Technical Services	5,137.70	3,801.04
			4XX Purchased Property Services	2,505.61	15,019.86
			5XX Other Purchased Services	13,387.21	16,442.04
			6XX Supplies and Materials	55,596.42	87,453.37
			8XX Other Expenditures	104.33	107.23
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	33,501.71	40,515.69
			2XX Personal Services - Employee Benefits	14,460.16	16,716.03



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2021 Value	2022 Value	
771						
	771 CARES - Governor's Coronavirus Relief Fund Transportation					
	27XX Student Transportation Services					
		1XX Personal Services - Salaries		6,963.76	0.00	
		2XX Personal Services - Employee Benefits		36.24	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				415,323.01	503,532.21	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					271,218.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					421,837.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					503,532.21	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					189,524.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2021 Value	2022 Value	
	1111 District Levy - Real Property	172,576.26	241,019.62	
	1112 District Levy - Personal Property	4,724.76	5,090.90	
	1114 District Levy - Personal Property/Mobile Homes	1,201.32	1,605.81	
	1190 Penalties and Interest on Taxes	321.15	493.95	
	1510 Interest Earnings	3,917.30	1,351.43	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		182,740.79	249,561.71	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	4,366.60	0.00
			7XX Property and Equipment Acquisition	226,552.05	117,934.93
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	58,219.20	51,670.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				289,137.85	169,604.99

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					274,635.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					249,561.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					169,604.99 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					354,592.03 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	57.89	487.90
	1611 National School Lunch Program	34,659.27	31,013.36
	1630 Catering Sales	5,252.25	9,651.19
	3220 State - School Nutrition Match	0.00	1,514.04
	4550 Federal School Nutrition Reimbursement	32,480.24	379,201.80
	4555 School Nutrition Summer Food Service Program	536,685.12	373,289.69
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		609,134.77	800,157.98

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

PRC	Program	Function	Object	2021 Value	2022 Value
	461 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)				
		31XX Food Services			
			7XX Property and Equipment Acquisition	0.00	6,500.00
	910 Food Services				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	11,285.45	11,909.33
			2XX Personal Services - Employee Benefits	522.09	685.99
		31XX Food Services			
			1XX Personal Services - Salaries	150,987.29	179,775.05
			2XX Personal Services - Employee Benefits	28,829.92	29,192.00
			3XX Purchased Professional and Technical Services	1,972.08	534.80
			4XX Purchased Property Services	877.50	1,833.14
			5XX Other Purchased Services	1,375.15	1,283.50
			6XX Supplies and Materials	324,861.31	446,276.22
			8XX Other Expenditures	2,589.60	3,417.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				523,300.39	681,407.63



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	126,600.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	800,157.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	681,407.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year 36,465.84 Less Last Year 40,571.75 (4a)	-4,105.91	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	-4,105.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	241,244.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2021 Value	2022 Value
	1111 District Levy - Real Property	130,786.23	186,496.94
	1112 District Levy - Personal Property	3,638.04	3,932.23
	1114 District Levy - Personal Property/Mobile Homes	1,028.96	1,240.27
	1190 Penalties and Interest on Taxes	293.38	431.91
	1510 Interest Earnings	195.16	212.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		135,941.77	192,313.46

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

PRC	Program	Function	Object	2021 Value	2022 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	92,477.79	133,139.65
			2XX Personal Services - Employee Benefits	31,733.67	15,174.93
			3XX Purchased Professional and Technical Services	0.00	3,811.79
			5XX Other Purchased Services	660.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				124,871.46	152,126.37

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	26,600.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	192,313.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	152,126.37	(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)	66,787.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	2,462.74	1,112.23
	2240 County Retirement Distribution	849,439.17	892,012.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		851,901.91	893,125.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	405,777.88	399,332.38
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	23,683.00	20,248.86
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	31.99	1,889.33
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	17,800.18	18,471.21
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	16,457.89	17,465.08
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	73,611.58	76,601.90
		258X	Admin. Tech. - Technology Coordinator		
			2XX Personal Services - Employee Benefits	12,164.13	13,032.06
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	21,628.87	23,937.43
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	48,426.53	50,938.94
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	28,214.64	32,391.56
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	156,311.35	147,378.82
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	5,000.65	5,929.82
	365	Indian Education for All			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	2,283.91	2,809.93
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	0.00	24.42



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2021 Value	2022 Value	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	1,230.68	1,358.48	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	7,413.61	8,157.66	
	910 Food Services					
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	1,764.97	1,894.63	
		31XX Food Services				
			2XX Personal Services - Employee Benefits	38,673.73	40,269.59	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				860,475.59	862,132.10	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					216,487.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					893,125.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					862,132.10	(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)					247,480.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2022 Value
102 Garfield Donations		
1900	Other Revenue from Local Sources	1,038.65
1920	Contributions/Donations from Private Sources	600.00
103 Highland Park Donations		
1900	Other Revenue from Local Sources	3,058.75
104 Lewis & Clark Donations		
1900	Other Revenue from Local Sources	143.91
105 LJHS Donations		
1900	Other Revenue from Local Sources	3,027.98
117 Garfield Ski Trips		
1900	Other Revenue from Local Sources	12,682.00
128 Chromebook Fees - Online Learning		
1900	Other Revenue from Local Sources	140.00
231 PTO - Billable		
1920	Contributions/Donations from Private Sources	9,201.52
232 Garfield PTO Donations		
1920	Contributions/Donations from Private Sources	1,800.65
233 Highland Park PTO Donations		
1920	Contributions/Donations from Private Sources	2,613.39
234 Lewis & Clark PTO Donations		
1920	Contributions/Donations from Private Sources	923.14
235 LJHS PTO Donations		
1920	Contributions/Donations from Private Sources	6.85
237 Sports Inc Donation		
1920	Contributions/Donations from Private Sources	2,000.00
287 Aggregate Reim/Indirects		
1920	Contributions/Donations from Private Sources	1,422.41
1950	Services Provided Other School Districts or Coops	1,516.20
1960	Services Provided Other Local Governmental Units	3,155.49
355 Activity Bus Insurance Claims		
5200	Sale or Compensation for Loss of Assets	313.26
451 Carl Perkins - JHS		
4510	Carl Perkins (Federal Career & Technical Education) - Basic Grant	2,000.00
458 MTSS		
4580	IDEA, Special Education State Personnel Development	2,506.64
493 Indirect Costs		
4930	Federal Indirect Cost Recoveries/Aggregate of Reimbursements	49,176.00
494 Title I - Schoolwide		
4940	Title I, ESEA, Schoolwide Program	453,597.00



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542 Elementary Book Fair

1900 Other Revenue from Local Sources 4,396.45

566 Moodie Donation

1920 Contributions/Donations from Private Sources 8,000.00

567 Instrument Repair Donations

1920 Contributions/Donations from Private Sources 4,674.00

633 District Reimbursements

1900 Other Revenue from Local Sources 1,683.28

1920 Contributions/Donations from Private Sources 175.00

3290 State - Other State Grants 3,675.00

3357 Medicaid - Montana Administrative Claiming Reimbursement 32,725.58

5200 Sale or Compensation for Loss of Assets 50.00

775 ESSER II - ARPA

6100 Material Prior Period Revenue Adjustments -149.00

7750 CRRSA - State School Emergency Relief Fund 805,402.00

787 ESSER III - ARPA LEARNING LOSS

6100 Material Prior Period Revenue Adjustments -16.00

7850 ARP - State School Emergency Relief Fund 451,027.00

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

1,862,567.15

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

Fund Code 15

PRC	Program	Function	Object	2021 Value	2022 Value
102	Garfield Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			182.17
		102 Subtotal			182.17
103	Highland Park Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			471.76
		103 Subtotal			471.76
104	Lewis & Clark Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			348.25
		104 Subtotal			348.25
105	LJHS Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			2,649.50
		105 Subtotal			2,649.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2021 Value	2022 Value
117	Garfield Ski Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			12,429.00
		117 Subtotal			12,429.00
231	PTO - Billable				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			17.00
		2XX Personal Services - Employee Benefits			4.24
		3XX Purchased Professional and Technical Services			800.00
		5XX Other Purchased Services			3,056.93
		6XX Supplies and Materials			3,723.35
	27XX Student Transportation Services				
		1XX Personal Services - Salaries			1,446.24
		2XX Personal Services - Employee Benefits			153.76
		231 Subtotal			9,201.52
232	Garfield PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,634.60
		232 Subtotal			1,634.60
233	Highland Park PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			5.00
		6XX Supplies and Materials			2,309.62
		233 Subtotal			2,314.62
234	Lewis & Clark PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,392.09
		234 Subtotal			1,392.09
235	LJHS PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,186.04
		235 Subtotal			1,186.04



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2021 Value	2022 Value
237	Sports Inc Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,135.35
		237 Subtotal			1,135.35
261	Retiree Health Insurance				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits			635.24
		261 Subtotal			635.24
287	Aggregate Reim/Indirects				
	890 Other Community Services				
	33XX Community Services				
		6XX Supplies and Materials			2,120.77
		287 Subtotal			2,120.77
365	Indian Ed For All				
	365 Indian Education for All				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries			236.21
		2XX Personal Services - Employee Benefits			43.77
		365 Subtotal			279.98
458	MTSS				
	458 IDEA, Special Education State Personnel Development				
	221X Improvement of Instruction Services				
		5XX Other Purchased Services			2,155.10
	23XX Support Services - General Administration				
		5XX Other Purchased Services			351.54
		458 Subtotal			2,506.64
494	Title I - Schoolwide				
	494 Title I, ESEA, Schoolwide Program				
	1XXX Instruction				
		1XX Personal Services - Salaries			328,641.18
		2XX Personal Services - Employee Benefits			123,111.33
		6XX Supplies and Materials			1,844.49
		494 Subtotal			453,597.00
542	Elementary Book Fair				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			3,946.93
		8XX Other Expenditures			55.00
		542 Subtotal			4,001.93



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2021 Value	2022 Value
566	Moodie Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		211.93
		2XX	Personal Services - Employee Benefits		12.21
		5XX	Other Purchased Services		118.00
		6XX	Supplies and Materials		875.58
			566 Subtotal		1,217.72
567	Instrument Repair Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX	Purchased Property Services		4,674.00
			567 Subtotal		4,674.00
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		250.00
		2XX	Personal Services - Employee Benefits		40.93
		3XX	Purchased Professional and Technical Services		927.14
		5XX	Other Purchased Services		4,268.00
		6XX	Supplies and Materials		840.28
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		19,161.71
		2XX	Personal Services - Employee Benefits		9,055.74
	221X Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services		2,325.00
	25XX Support Services - Business				
		6XX	Supplies and Materials		2,031.40
	27XX Student Transportation Services				
		6XX	Supplies and Materials		355.05
		7XX	Property and Equipment Acquisition		29,960.39
280	Special Education - Local and State				
	1XXX Instruction				
		6XX	Supplies and Materials		3,135.60
910	Food Services				
	31XX Food Services				
		6XX	Supplies and Materials		90.00
			633 Subtotal		72,441.24



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2021 Value	2022 Value
775	ESSER II - ARPA				
	775	CRRSA - State School Emergency Relief Fund - Basic			
		1XXX	Instruction		
			1XX Personal Services - Salaries		28,071.39
			2XX Personal Services - Employee Benefits		10,197.00
			5XX Other Purchased Services		26,976.05
			6XX Supplies and Materials		86,702.70
			7XX Property and Equipment Acquisition		34,635.78
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		46,548.25
			2XX Personal Services - Employee Benefits		19,413.55
			6XX Supplies and Materials		357.95
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		4,975.00
		222X	Educational Media Services		
			4XX Purchased Property Services		10,812.00
			6XX Supplies and Materials		90,863.91
		258X	Admin. Tech. - Technology Coordinator		
			1XX Personal Services - Salaries		34,272.64
			2XX Personal Services - Employee Benefits		15,626.89
			3XX Purchased Professional and Technical Services		10,043.00
			6XX Supplies and Materials		2,324.00
		25XX	Support Services - Business		
			810 Dues and Fees		1,100.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		145,233.51
			6XX Supplies and Materials		76,640.69
			7XX Property and Equipment Acquisition		43,737.83
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		85.13
			2XX Personal Services - Employee Benefits		18.88
			3XX Purchased Professional and Technical Services		1,999.00
			6XX Supplies and Materials		719.95
			7XX Property and Equipment Acquisition		53,996.94
		31XX	Food Services		
			6XX Supplies and Materials		3,387.18
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		31,700.42
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		30,971.00
			775 Subtotal		811,410.64



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

PRC	Program	Function	Object	2021 Value	2022 Value
787	ESSER III - ARPA LEARNING LOSS				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
	1XXX Instruction				
		1XX	Personal Services - Salaries		36,554.82
		2XX	Personal Services - Employee Benefits		6,721.71
		3XX	Purchased Professional and Technical Services		16,275.00
		5XX	Other Purchased Services		783.28
		6XX	Supplies and Materials		366,663.20
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		3,781.14
		2XX	Personal Services - Employee Benefits		653.06
	222X Educational Media Services				
		5XX	Other Purchased Services		1,050.00
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries		800.00
		2XX	Personal Services - Employee Benefits		189.79
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		18,205.00
			787 Subtotal		451,677.00
865	Tolerance Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		300.00
			865 Subtotal		300.00
					1,837,807.06

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 1,837,807.06

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	699,017.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,862,567.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,837,807.06	(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)	723,777.81	(5)



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	1,638.65	182.17	1,456.48
103 Highland Park Donations	3,058.75	471.76	2,586.99
104 Lewis & Clark Donations	143.91	348.25	-204.34
105 LJHS Donations	3,027.98	2,649.50	378.48
117 Garfield Ski Trips	12,682.00	12,429.00	253.00
128 Chromebook Fees - Online Learning	140.00	0.00	140.00
231 PTO - Billable	9,201.52	9,201.52	0.00
232 Garfield PTO Donations	1,800.65	1,634.60	166.05
233 Highland Park PTO Donations	2,613.39	2,314.62	298.77
234 Lewis & Clark PTO Donations	923.14	1,392.09	-468.95
235 LJHS PTO Donations	6.85	1,186.04	-1,179.19
237 Sports Inc Donation	2,000.00	1,135.35	864.65
261 Retiree Health Insurance	0.00	635.24	-635.24
287 Aggregate Reim/Indirects	6,094.10	2,120.77	3,973.33
355 Activity Bus Insurance Claims	313.26	0.00	313.26
365 Indian Ed For All	0.00	279.98	-279.98
451 Carl Perkins - JHS	2,000.00	0.00	2,000.00
458 MTSS	2,506.64	2,506.64	0.00
493 Indirect Costs	49,176.00	0.00	49,176.00
494 Title I - Schoolwide	453,597.00	453,597.00	0.00
542 Elementary Book Fair	4,396.45	4,001.93	394.52
566 Moodie Donation	8,000.00	1,217.72	6,782.28
567 Instrument Repair Donations	4,674.00	4,674.00	0.00
633 District Reimbursements	38,308.86	72,441.24	-34,132.38
775 ESSER II - ARPA	805,253.00	811,410.64	-6,157.64
787 ESSER III - ARPA LEARNING LOSS	451,011.00	451,677.00	-666.00
865 Tolerance Grant	0.00	300.00	-300.00
Total	1,862,567.15	1,837,807.06	24,760.09



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2021 Value	2022 Value	
	1510 Interest Earnings	155.74	56.72	
	1910 Rentals	4,900.00	3,500.00	
147	Junior High Band Rental			
	1910 Rentals	1,350.00	1,740.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,405.74	5,296.72	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		5,800.00	4,207.46
147	Junior High Band Rental				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		2,196.00	711.00
		6XX Supplies and Materials		0.00	355.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,996.00	5,273.92

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					9,361.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,296.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,273.92 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,383.83 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	449.78	114.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>449.78</u>	<u>114.65</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		10,411.75	0.00
		2XX Personal Services - Employee Benefits		45.89	0.00
	910 Food Services				
	31XX Food Services				
		1XX Personal Services - Salaries		1,156.72	0.00
		2XX Personal Services - Employee Benefits		62.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>11,676.94</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	28,903.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	114.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,018.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	1,026.41	385.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,026.41	385.20

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

PRC	Program	Function	Object	2021 Value	2022 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance	97,115.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	385.20	(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)	97,500.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2021 Value	2022 Value
	1111 District Levy - Real Property	59,304.84	59,727.61
	1112 District Levy - Personal Property	1,652.21	1,273.37
	1114 District Levy - Personal Property/Mobile Homes	470.71	431.89
	1190 Penalties and Interest on Taxes	140.89	180.77
	1510 Interest Earnings	763.39	363.74
	3281 State - Technology Aid	5,460.12	4,064.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		67,792.16	66,041.82

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

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	10,554.05	21,292.82
			5XX Other Purchased Services	2,183.77	2,956.12
			6XX Supplies and Materials	13,408.85	25,064.54
		258X Admin. Tech. - Technology Coordinator			
			3XX Purchased Professional and Technical Services	9,157.66	3,601.90
			4XX Purchased Property Services	5.62	5.17
			5XX Other Purchased Services	863.16	1,231.50
			6XX Supplies and Materials	724.50	6,369.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				36,897.61	60,522.02

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	98,213.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,041.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,522.02	(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)	103,733.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	1,177.01	430.66
	1900 Other Revenue from Local Sources	0.00	3,143.02
	1925 Innovative Education Payment	20.38	0.00
	3770 State - Advanced Opportunity Aid	0.00	6,962.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,197.39	10,536.06

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

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		7,875.00	0.00
		2XX Personal Services - Employee Benefits		12.44	0.00
	21XX Support Services - Students				
		1XX Personal Services - Salaries		250.00	0.00
		2XX Personal Services - Employee Benefits		0.40	0.00
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		1,000.00	0.00
		2XX Personal Services - Employee Benefits		1.56	0.00
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		1,000.00	0.00
		2XX Personal Services - Employee Benefits		18.97	0.00
	910 Food Services				
	31XX Food Services				
		1XX Personal Services - Salaries		1,250.00	0.00
		2XX Personal Services - Employee Benefits		24.20	0.00
377	Advanced Opportunity Aid				
	377 State - Advanced Opportunity Aid				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		0.00	492.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,432.57	492.00



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					102,784.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,536.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					492.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					112,828.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2021 Value	2022 Value
	1111 District Levy - Real Property	19.33	54.92
	1114 District Levy - Personal Property/Mobile Homes	4.62	0.00
	1190 Penalties and Interest on Taxes	16.61	34.94
	1510 Interest Earnings	0.86	0.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41.42	90.51

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

PRC	Program	Function	Object	2021 Value	2022 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	206.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	206.55

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	116.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	90.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	206.55	(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)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2021 Value	2022 Value	
	1510 Interest Earnings	36.69	939.74	
021	Elementary Bond 2022			
	1510 Interest Earnings	0.00	31,266.39	
	5110 Sale of Bonds	0.00	23,891,208.10	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>36.69</u>	<u>23,923,414.23</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2021 Value	2022 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	9,243.24	0.00
021	Elementary Bond 2022					
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	1,862,505.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					9,243.24	1,862,505.15

Schedule Of Changes Worksheet				Fund Code 60
Beginning Fund Balance				2,401.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				23,923,414.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,862,505.15 (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	1,416,188.25	Less Last Year	0.00 (4b)
				1,416,188.25 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				23,479,498.82 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2021 Value	2022 Value
	1111 District Levy - Real Property	0.00	133,221.33
	1112 District Levy - Personal Property	0.00	2,842.54
	1114 District Levy - Personal Property/Mobile Homes	0.00	963.18
	1190 Penalties and Interest on Taxes	0.00	374.25
	1510 Interest Earnings	7,772.04	3,503.14
	3283 State - School Major Maintenance Aid (SMMA)	60,906.24	63,603.65
	6100 Material Prior Period Revenue Adjustments	0.00	2,544.79
	9710 Residual Equity Transfers In	0.00	206.55
612	Building Reserve - Voted		
	1111 District Levy - Real Property	94,393.85	0.00
	1112 District Levy - Personal Property	2,631.39	0.00
	1114 District Levy - Personal Property/Mobile Homes	739.03	0.00
	1190 Penalties and Interest on Taxes	216.98	0.00
613	Building Reserve - Non Voted		
	1111 District Levy - Real Property	38,555.22	0.00
	1112 District Levy - Personal Property	1,074.80	0.00
	1114 District Levy - Personal Property/Mobile Homes	301.84	0.00
	1190 Penalties and Interest on Taxes	88.62	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		206,680.01	207,259.43

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

PRC	Program	Function	Object	2021 Value	2022 Value
612	Building Reserve - Voted				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	27,860.00
613	Building Reserve - Non Voted				
	190	School Safety Projects			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services	0.00	12,577.81
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	12,512.63	0.00
			7XX Property and Equipment Acquisition	66,456.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				78,969.51	40,437.81



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	835,147.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	207,259.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,437.81	(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 7,572.33 (4b)	-7,572.33	
	-7,572.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	994,396.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC	Revenue	2021 Value	2022 Value
	1970 Services Provided Other Funds	120,574.92	146,271.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		120,574.92	146,271.50

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

PRC	Program	Function	Object	2021 Value	2022 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		3XX Purchased Professional and Technical Services		142,575.20	130,006.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				142,575.20	130,006.25

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	87,765.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	146,271.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	130,006.25	(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)	104,030.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2021 Value	2022 Value
	1XXX Revenues from Student Activities	27,163.01	42,534.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,163.01	42,534.94

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

PRC	Program	Function	Object	2021 Value	2022 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	26,215.41	45,692.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				26,215.41	45,692.59

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	82,833.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,534.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,692.59	(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)	79,675.97	(5)



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Detail Expenditure

Fund	Account	Description	2021 Value	2022 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	481,634.44	384,658.85
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,925,400.90	2,917,421.47
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,676.58	400,056.28
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,446.79	3,325.47
XX	XXX 26XX 41X	Energy Utility Services	165,684.22	183,962.51
XX	XXX 4XXX 725	Major Construction Services	15,810.49	1,922,065.57
XX	XXX XXXX 355	Technology Contracted Services	0.00	27,172.53
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	22,733.66
XX	XXX XXXX 535	Technology Communication Services	38,933.99	46,995.98
XX	XXX XXXX 682	Technology Supplies	312,996.71	147,679.66
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	660.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	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	134,077.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	134,077.65

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	44,692.55
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	193,071.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,179,603.16
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2024 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	766,422.44	133,139.65	0.00	0.00	0.00
280	1XXX	2XX	185,403.99	15,174.93	0.00	0.00	0.00
280	1XXX	3XX	0.00	3,811.79	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	758.43	0.00	0.00	0.00	0.00
280	1XXX	6XX	6,719.58	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	68,172.35	0.00	0.00	0.00	0.00
Totals			1,027,476.79	152,126.37	0.00	0.00	0.00

1,179,603.16

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY22 in TEAMS.



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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	229,882.14	0.00	0.00	0.00	229,882.14
Land Improvements	495,847.46	0.00	49,620.00	0.00	545,467.46
Buildings	5,689,211.44	0.00	507,634.10	0.00	6,196,845.54
Machinery and Equipment	2,155,335.81	0.00	260,901.16	87,533.93	2,328,703.04
Construction in Progress	0.00	0.00	1,416,188.25	0.00	1,416,188.25
Totals at Historical Cost	8,570,276.85	0.00	2,234,343.51	87,533.93	10,717,086.43
Depreciation					
Improvement Accum	335,558.39	0.00	21,788.89	0.00	357,347.28
Building Accum	3,393,927.88	0.00	207,147.67	0.00	3,601,075.55
Machinery and Equipment Accum	1,398,098.69	0.00	174,118.31	87,533.93	1,484,683.07
Total Accumulated Depreciation	5,127,584.96	0.00	403,054.87	87,533.93	5,443,105.90
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,442,691.89	0.00	1,831,288.64	0.00	5,273,980.53

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

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

*** Has comments.



Trustees' Financial Summary

FY2021-22

Submit ID:

14 Fergus County

0258 Lewistown Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2021	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2022) [a+b-c-d]	(f) Current Portion Due FY2023	(g) Long-Term Portion Due FY2024
Governmental Activities *							
Compensated Absences	252,551.65	0.00	0.00	0.00	252,551.65	0.00	0.00
Other Post Employment Benefits	4,280,807.55	0.00	0.00	0.00	4,280,807.55	0.00	0.00
Other	23,400.00	0.00	0.00	0.00	23,400.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	4,556,759.20	0.00	0.00	0.00	4,556,759.20	0.00	0.00
 Bond(s)							
02/03/2022	0.00	20,400,000.00	0.00	0.00	20,400,000.00	370,000.00	20,030,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	0.00	20,400,000.00	0.00	0.00	20,400,000.00	370,000.00	20,030,000.00

* 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.



Trustees' Financial Summary

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Net Pension Liability FY2022

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	1,586,406.78	0.00	548,930.30	1,037,476.48
Net Pension - TRS	6,803,175.40	0.00	2,005,147.76	4,798,027.64

LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/18/2022

Agenda Item No.

7

ITEM TITLE: APPROVE HIGH SCHOOL TRUSTEES' FINANCIAL SUMMARY FOR THE 2021-2022 FISCAL YEAR

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

SUMMARY:

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

The Board of Trustees needs to approve the High School Trustees' Financial Summary for the 2021-2022 Fiscal Year.

SUGGESTED ACTION: Approve High School Trustees' Financial Summary for the 2021-2022 Fiscal Year

☒ **Additional Information Attached**

NOTES:

<i>Board Action</i>	Motion	Second	Ave	Nav	Abstain	Other
Bailey						
Birdwell						
Koterba						
Southworth						
Brady						
Heintz						
Fulbright						



Trustees' Financial Summary

FY2021-22

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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

(Signature)

(Date)

Chair, Board of Trustees: Doreen Heintz

(Signature)

(Date)

County Superintendent Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY22 did the district employ a certified special education director?

No

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

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



Trustees' Financial Summary

FY2021-22

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Project Reporter Codes

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



Trustees' Financial Summary

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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		



Trustees' Financial Summary

FY2021-22

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	307,526.32	110,018.35	94,324.29	
02	Taxes Receivable - Real and Personal (120-149)	28,314.52	4,948.99	5,905.83	
03	Taxes Receivable - Protested (150-159)	247.11	32.66	20.12	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	336,087.95	115,000.00	100,250.24	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	28,561.63	4,981.65	5,925.95	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,108.99			
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	302,417.33	110,018.35	94,324.29	
52	TOTAL FUND BALANCE/EQUITY	307,526.32	110,018.35	94,324.29	
53	TOTAL LIABILITIES AND FUND BALANCE	336,087.95	115,000.00	100,250.24	



Trustees' Financial Summary

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	1,419.44	156,928.30	204,234.52	64,872.92
02 Taxes Receivable - Real and Personal (120-149)	1,070.75			304.43
03 Taxes Receivable - Protested (150-159)	12.17			21.76
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)			6,773.00	
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	2,502.36	156,928.30	211,007.52	65,199.11
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)	1,082.92			326.19
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget	1,419.44	156,928.30	211,007.52	64,872.92
52 TOTAL FUND BALANCE/EQUITY	1,419.44	156,928.30	211,007.52	64,872.92
53 TOTAL LIABILITIES AND FUND BALANCE	2,502.36	156,928.30	211,007.52	65,199.11



Trustees' Financial Summary

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,004.31		8,472.38	14,993.76
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8,858.04			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	37,862.35		8,472.38	14,993.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	37,862.35		8,472.38	14,993.76
52	TOTAL FUND BALANCE/EQUITY	37,862.35		8,472.38	14,993.76
53	TOTAL LIABILITIES AND FUND BALANCE	37,862.35		8,472.38	14,993.76



Trustees' Financial Summary

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	180,301.22			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	180,301.22			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	180,301.22			
52	TOTAL FUND BALANCE/EQUITY	180,301.22			
53	TOTAL LIABILITIES AND FUND BALANCE	180,301.22			



Trustees' Financial Summary

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Balance Sheet

	Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	238,315.75	176,966.62		
02 Taxes Receivable - Real and Personal (120-149)	1,440.71			
03 Taxes Receivable - Protested (150-159)	14.16			
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	239,770.62	176,966.62		
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)	1,454.87			
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	238,315.75	176,966.62		
52 TOTAL FUND BALANCE/EQUITY	238,315.75	176,966.62		
53 TOTAL LIABILITIES AND FUND BALANCE	239,770.62	176,966.62		



Trustees' Financial Summary

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Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	76,265.06	684,006.53		
02 Taxes Receivable - Real and Personal (120-149)		3,031.40		
03 Taxes Receivable - Protested (150-159)		25.63		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS	76,265.06	687,063.56		
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)		3,057.03		
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	76,265.06	684,006.53		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	76,265.06	684,006.53		
53 TOTAL LIABILITIES AND FUND BALANCE	76,265.06	687,063.56		



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Balance Sheet

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



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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(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				



Trustees' Financial Summary

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	118,640.48	1,392,480.86	105,759.59	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	5.00	4,073.25		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	118,645.48	1,396,554.11	105,759.59	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	118,645.48	1,396,554.11	105,759.59	
52	TOTAL FUND BALANCE/EQUITY	118,645.48	1,396,554.11	105,759.59	
53	TOTAL LIABILITIES AND FUND BALANCE	118,645.48	1,396,554.11	105,759.59	



Trustees' Financial Summary

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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				



Trustees' Financial Summary

FY2021-22

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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2021 Value	2022 Value
1111	District Levy - Real Property	1,039,277.58	1,036,447.87
1112	District Levy - Personal Property	29,107.12	21,836.30
1114	District Levy - Personal Property/Mobile Homes	8,541.76	7,988.19
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	2,540.15	7,001.43
1190	Penalties and Interest on Taxes	2,382.53	3,025.84
1510	Interest Earnings	2,472.92	1,234.05
3110	Direct State Aid	1,251,593.07	1,273,813.89
3111	Quality Educator	101,484.05	96,882.09
3112	At Risk Student	9,880.95	9,195.51
3113	Indian Education For All	7,647.12	7,786.10
3114	American Indian Achievement Gap	1,540.00	2,007.00
3115	State Special Education Allowable Cost Payment to Districts	62,013.30	53,662.35
3116	Data For Achievement	7,322.22	7,453.39
3120	State - Guaranteed Tax Base Aid	743,178.80	763,938.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,268,981.57	3,292,272.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	822,866.32	1,069,351.18	
			2XX Personal Services - Employee Benefits	170,934.30	242,013.49	
			3XX Purchased Professional and Technical Services	7,734.00	5,038.43	
			4XX Purchased Property Services	6,612.21	7,827.57	
			5XX Other Purchased Services	3,912.25	4,443.94	
			6XX Supplies and Materials	33,646.39	47,252.56	
			7XX Property and Equipment Acquisition	0.00	5,108.99	
			8XX Other Expenditures	59.04	134.04	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	70,785.70	75,253.55	
			2XX Personal Services - Employee Benefits	9,502.94	18,191.75	
			3XX Purchased Professional and Technical Services	3,225.40	3,795.95	
			5XX Other Purchased Services	4,788.97	6,087.96	
			6XX Supplies and Materials	2,255.19	2,866.25	
			8XX Other Expenditures	102.42	0.00	
		221X	Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	1,113.60	1,203.60	
			5XX Other Purchased Services	511.50	632.25	



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

Fund Code 01

PRC	Program	Function	Object	2021 Value	2022 Value
		222X	Educational Media Services		
		1XX	Personal Services - Salaries	67,100.25	60,689.31
		2XX	Personal Services - Employee Benefits	15,256.58	13,289.70
		5XX	Other Purchased Services	2,478.70	2,880.12
		6XX	Supplies and Materials	7,827.11	7,269.11
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	40,770.68	42,620.38
		2XX	Personal Services - Employee Benefits	10,525.21	11,692.74
		3XX	Purchased Professional and Technical Services	7,475.17	13,380.03
		5XX	Other Purchased Services	8,622.59	11,838.58
		6XX	Supplies and Materials	1,035.52	1,344.64
		8XX	Other Expenditures	368.10	373.19
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	266,648.56	281,928.34
		2XX	Personal Services - Employee Benefits	93,559.02	99,791.11
		4XX	Purchased Property Services	10.65	0.00
		5XX	Other Purchased Services	2,882.95	5,567.70
		6XX	Supplies and Materials	5,901.19	4,406.08
		8XX	Other Expenditures	1,150.00	1,772.50
		258X	Admin. Tech. - Technology Coordinator		
		1XX	Personal Services - Salaries	51,450.93	54,729.96
		2XX	Personal Services - Employee Benefits	17,469.61	23,918.66
		3XX	Purchased Professional and Technical Services	2,384.00	2,250.80
		5XX	Other Purchased Services	453.30	453.30
		6XX	Supplies and Materials	1,376.25	1,384.35
		8XX	Other Expenditures	150.00	225.00
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	73,898.54	81,945.08
		2XX	Personal Services - Employee Benefits	21,903.41	22,932.37
		3XX	Purchased Professional and Technical Services	7,354.41	9,968.87
		4XX	Purchased Property Services	7,973.80	5,905.53
		5XX	Other Purchased Services	1,958.73	3,312.37
		6XX	Supplies and Materials	5,835.85	4,679.20
		8XX	Other Expenditures	525.81	516.92
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	177,775.05	170,913.98
		2XX	Personal Services - Employee Benefits	67,378.33	65,818.28
		3XX	Purchased Professional and Technical Services	2,484.84	6,995.24
		4XX	Purchased Property Services	243,949.10	185,211.54
		5XX	Other Purchased Services	28,693.24	18,750.32
		6XX	Supplies and Materials	25,394.85	34,582.11
		8XX	Other Expenditures	248.00	182.06



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2021 Value	2022 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	137,248.34	133,391.84
			2XX Personal Services - Employee Benefits	13,867.69	17,802.27
			4XX Purchased Property Services	100.00	0.00
			5XX Other Purchased Services	185.44	282.46
			6XX Supplies and Materials	4,280.39	4,061.22
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	13,327.32	14,757.15
	365 Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,194.30	5,272.08
			2XX Personal Services - Employee Benefits	1,348.22	1,533.12
			6XX Supplies and Materials	427.00	427.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	6,643.66	6,743.25
			2XX Personal Services - Employee Benefits	1,392.24	1,476.76
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	196,916.84	0.00
			2XX Personal Services - Employee Benefits	44,854.53	0.00
			4XX Purchased Property Services	794.72	0.00
			5XX Other Purchased Services	497.96	0.00
			6XX Supplies and Materials	21,167.35	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	2,533.00	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	34,450.89	40,040.36
			2XX Personal Services - Employee Benefits	6,085.47	6,121.13
			5XX Other Purchased Services	46.00	138.50
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	929.20	1,351.70
			2XX Personal Services - Employee Benefits	38.20	77.91
			3XX Purchased Professional and Technical Services	736.00	0.00
			4XX Purchased Property Services	203.80	0.00
			5XX Other Purchased Services	277.02	4,610.14
			6XX Supplies and Materials	17,719.82	28,327.87
			8XX Other Expenditures	0.00	36.60
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	108,379.45	122,277.67



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2021 Value	2022 Value
			2XX Personal Services - Employee Benefits	13,248.96	13,226.53
			3XX Purchased Professional and Technical Services	359.25	0.00
			4XX Purchased Property Services	5,451.81	5,517.24
			5XX Other Purchased Services	1,059.90	532.77
			6XX Supplies and Materials	340.38	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	21,817.06	0.00
			2XX Personal Services - Employee Benefits	1,027.31	0.00
			5XX Other Purchased Services	174.90	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	198,743.05	142,419.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,270,188.03	3,293,146.00

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					303,290.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,292,272.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,293,146.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	5,108.99	Less Last Year	0.00	(4b)	5,108.99
					5,108.99 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					307,526.32 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2021 Value	2022 Value
	1111 District Levy - Real Property	170,291.42	190,802.19
	1112 District Levy - Personal Property	4,789.45	3,976.72
	1114 District Levy - Personal Property/Mobile Homes	1,454.27	1,415.95
	1190 Penalties and Interest on Taxes	412.38	516.48
	1510 Interest Earnings	755.74	359.31
	2220 County On-Schedule Transportation Reimbursement	20,676.91	18,192.68
	3210 State - On-Schedule Transportation Reimbursement	20,676.91	18,192.69
	5200 Sale or Compensation for Loss of Assets	0.00	4,464.54
771			
	7710 CARES - Governor's Coronavirus Relief Fund Transportation	3,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		222,057.08	237,920.56

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

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	5,253.59	5,565.12
			2XX Personal Services - Employee Benefits	1,094.71	1,271.64
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	13,310.50	14,267.77
			2XX Personal Services - Employee Benefits	4,432.59	4,587.89
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	7,000.15	7,828.50
			5XX Other Purchased Services	1,361.70	443.53
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	92,520.15	103,468.45
			2XX Personal Services - Employee Benefits	35,332.62	39,262.30
			3XX Purchased Professional and Technical Services	2,212.14	1,631.24
			4XX Purchased Property Services	939.68	6,544.22
			5XX Other Purchased Services	5,769.77	7,450.84
			6XX Supplies and Materials	26,164.55	42,253.31
			8XX Other Expenditures	46.54	45.96
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	6,563.98	7,151.15
			2XX Personal Services - Employee Benefits	1,999.70	2,182.07



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2021 Value	2022 Value	
771						
	771 CARES - Governor's Coronavirus Relief Fund Transportation					
	27XX Student Transportation Services					
		1XX Personal Services - Salaries		2,986.60	0.00	
		2XX Personal Services - Employee Benefits		13.40	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				207,002.37	243,953.99	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					116,051.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					237,920.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					243,953.99	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					110,018.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue		2021 Value	2022 Value
	1111 District Levy - Real Property		212,602.05	229,107.24
	1112 District Levy - Personal Property		5,937.78	4,782.00
	1114 District Levy - Personal Property/Mobile Homes		1,758.06	1,720.90
	1190 Penalties and Interest on Taxes		474.42	618.75
	1510 Interest Earnings		2,004.51	488.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			222,776.82	236,717.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	1,871.40	0.00
			7XX Property and Equipment Acquisition	97,387.85	257,227.95
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	232,876.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				332,136.05	257,227.95

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					114,834.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					236,717.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					257,227.95 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					94,324.29 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2021 Value	2022 Value
	1111 District Levy - Real Property	20,102.51	44,569.20
	1112 District Levy - Personal Property	570.40	913.41
	1114 District Levy - Personal Property/Mobile Homes	187.36	286.20
	1190 Penalties and Interest on Taxes	52.63	95.77
	1510 Interest Earnings	18.40	14.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,931.30	45,878.94

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

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

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	4,859.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,878.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,318.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,419.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	1,303.39	643.48
	2240 County Retirement Distribution	413,880.47	396,157.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		415,183.86	396,800.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		140,271.11	147,984.65
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		24,788.40	12,404.34
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		10,573.25	9,604.02
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		7,588.66	8,030.01
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		42,126.59	59,410.54
	258X Admin. Tech. - Technology Coordinator				
		2XX Personal Services - Employee Benefits		27,063.70	28,308.90
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		13,546.96	15,009.69
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		28,857.51	28,425.46
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		14,307.22	15,652.26
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		25,113.30	27,538.01
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		997.42	1,089.45
	365 Indian Education for All				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		832.41	851.25
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		1,043.16	1,066.97
	391 State Career & Technical Education Entitlement - Agriculture				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		11,415.90	11,927.14



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

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					173,342.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					396,800.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					413,215.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					156,928.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2022 Value
106 Fergus High Donations		
1900	Other Revenue from Local Sources	581.42
1920	Contributions/Donations from Private Sources	75.00
5200	Sale or Compensation for Loss of Assets	19,324.75
108 FHS Activities Major Donations		
1920	Contributions/Donations from Private Sources	49,809.48
110 Lincoln Donations		
1900	Other Revenue from Local Sources	1,434.17
128 County Schools Technology Services		
1900	Other Revenue from Local Sources	1,005.00
237 Sports Inc Donation		
1920	Contributions/Donations from Private Sources	500.00
356 Activity Bus Insurance		
5200	Sale or Compensation for Loss of Assets	1,253.04
390 Career and Technical Ed		
1920	Contributions/Donations from Private Sources	3,428.71
3900	State - Career & Technical Education	11,644.00
412 SRSA Grant		
4120	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	8,657.00
451 Vo Ed Carl Perkins Basic Grant		
4510	Carl Perkins (Federal Career & Technical Education) - Basic Grant	25,653.00
456 IDEA Part B		
5700	Resources Transferred from Other School Districts or Cooperatives	40,000.00
465 Distinguished Schools Grant		
4650	Federal Miscellaneous Grants from OPI	20,000.00
542 FHS Library Coffee Shop		
1900	Other Revenue from Local Sources	17,074.51
566 Moodie Donation		
1920	Contributions/Donations from Private Sources	2,000.00
567 Music Repair Donation		
1920	Contributions/Donations from Private Sources	2,895.00
632 Medicaid Pre-Employment Transition Services		
4740	Pre-Employment Transition Services (DPHHS)	39,300.00
633 District Reimbursements		
1900	Other Revenue from Local Sources	509.75
3290	State - Other State Grants	1,575.00
3357	Medicaid - Montana Administrative Claiming Reimbursement	14,906.48
5200	Sale or Compensation for Loss of Assets	25.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		261,651.31



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2021 Value	2022 Value
106	Fergus High Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,355.91
			2XX Personal Services - Employee Benefits		78.12
			5XX Other Purchased Services		240.00
			6XX Supplies and Materials		2,639.51
			7XX Property and Equipment Acquisition		28,873.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			6XX Supplies and Materials		10,000.00
			106 Subtotal		43,186.54
108	FHS Activities Major Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		6,938.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		20,000.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			7XX Property and Equipment Acquisition		13,794.48
			108 Subtotal		40,732.48
110	Lincoln Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			5XX Other Purchased Services		570.00
			110 Subtotal		570.00
128	County Schools Technology Services				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		889.50
			128 Subtotal		889.50
237	Sports Inc Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		619.26
			237 Subtotal		619.26
238	Spika/Community 7-12 School Supply Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,928.08
			238 Subtotal		3,928.08



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2021 Value	2022 Value
252	Classified Council				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		161.85
			252 Subtotal		161.85
327	Advancing Agriculture Education Program				
	327	State Advancing Agriculture Education			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,939.15
			327 Subtotal		1,939.15
365	Indian Ed for All				
	365	Indian Education for All			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		195.25
		2XX	Personal Services - Employee Benefits		11.82
		5XX	Other Purchased Services		1,828.00
		6XX	Supplies and Materials		96.65
			365 Subtotal		2,131.72
390	Career and Technical Ed				
	391	State Career & Technical Education Entitlement - Agriculture			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		53.50
		2XX	Personal Services - Employee Benefits		19.84
		5XX	Other Purchased Services		985.72
		6XX	Supplies and Materials		2,000.00
	392	State Career & Technical Education Entitlement - Business			
	1XXX	Instruction			
		5XX	Other Purchased Services		206.24
		6XX	Supplies and Materials		1,087.98
		8XX	Other Expenditures		282.22
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences			
	1XXX	Instruction			
		5XX	Other Purchased Services		983.92
		6XX	Supplies and Materials		579.36
	395	State Career & Technical Education Entitlement - Technology Ed/Industrial Arts			
	1XXX	Instruction			
		5XX	Other Purchased Services		115.11
		6XX	Supplies and Materials		2,952.86
			390 Subtotal		9,266.75



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2021 Value	2022 Value
412	SRSA Grant				
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
	1XXX Instruction				
			1XX Personal Services - Salaries		5,422.59
			2XX Personal Services - Employee Benefits		3,234.41
			412 Subtotal		8,657.00
451	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		11,167.45
			6XX Supplies and Materials		13,655.55
			8XX Other Expenditures		830.00
			451 Subtotal		25,653.00
456	IDEA Part B				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		24,698.98
			2XX Personal Services - Employee Benefits		15,301.02
			456 Subtotal		40,000.00
465	Distinguished Schools Grant				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			5XX Other Purchased Services		1,677.00
			6XX Supplies and Materials		99.00
			465 Subtotal		1,776.00
542	FHS Library Coffee Shop				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		12,447.95
			542 Subtotal		12,447.95
566	Moodie Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,231.97
			566 Subtotal		1,231.97
567	Music Repair Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			4XX Purchased Property Services		2,895.00
			567 Subtotal		2,895.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2021 Value	2022 Value
632	Medicaid Pre-Employment Transition Services				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		22,777.89
			2XX Personal Services - Employee Benefits		12,391.42
			632 Subtotal		35,169.31
633	District Reimbursements				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		460.73
			3XX Purchased Professional and Technical Services		397.36
			5XX Other Purchased Services		1,153.00
			6XX Supplies and Materials		359.97
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		9,437.86
			2XX Personal Services - Employee Benefits		4,417.78
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		2,925.00
		25XX	Support Services - Business		
			6XX Supplies and Materials		870.60
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		50.00
			8XX Other Expenditures		237.00
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition		12,840.17
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		14,230.74
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		1,544.40
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		9,521.65
			633 Subtotal		58,446.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					289,701.82



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					239,058.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					261,651.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					289,701.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					211,007.52	(5)

Project Reporter Summaries

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

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

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

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

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	70,374.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	718.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,219.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	64,872.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

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

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

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

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

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	25,207.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,707.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,053.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,862.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2021 Value	2022 Value	
	1510 Interest Earnings	50.72	17.12	
	1910 Rentals	3,750.00	11,005.00	
147	High School Band Rental			
	1910 Rentals	180.00	360.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,980.72	11,382.12	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	490.00
			6XX Supplies and Materials	0.00	181.27
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	2,564.47
			2XX Personal Services - Employee Benefits	0.00	11.46
			3XX Purchased Professional and Technical Services	3,029.28	3,195.51
			6XX Supplies and Materials	1,597.31	447.77
147	High School Band Rental				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	1,538.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,164.59	6,890.48

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	3,980.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,382.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,890.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,472.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	221.60	86.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		221.60	86.91

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

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

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	26,906.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,993.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

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

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

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

PRC	Program	Function	Object	2021 Value	2022 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 24

Beginning Fund Balance					179,720.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					580.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					180,301.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2021 Value	2022 Value
	1111 District Levy - Real Property	52,206.20	52,538.37
	1112 District Levy - Personal Property	1,460.38	1,099.05
	1114 District Levy - Personal Property/Mobile Homes	433.39	401.71
	1190 Penalties and Interest on Taxes	121.27	154.27
	1510 Interest Earnings	1,427.05	704.49
	3281 State - Technology Aid	2,512.44	1,887.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,160.73	56,785.53

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

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

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	209,290.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,785.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,760.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	238,315.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	1,358.35	571.92
	1900 Other Revenue from Local Sources	0.00	1,000.00
	1925 Innovative Education Payment	8.91	0.00
	3770 State - Advanced Opportunity Aid	0.00	20,296.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,367.26	21,868.73

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

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



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					163,015.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,868.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,917.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					176,966.62	(5)



Trustees' Financial Summary

FY2021-22

Submit ID:

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	605.38	245.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>605.38</u>	<u>245.54</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					76,019.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					245.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	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)					76,265.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2021 Value	2022 Value
	1111 District Levy - Real Property	0.00	113,621.27
	1112 District Levy - Personal Property	0.00	2,377.66
	1114 District Levy - Personal Property/Mobile Homes	0.00	868.53
	1190 Penalties and Interest on Taxes	0.00	318.86
	1510 Interest Earnings	4,866.74	2,084.98
	3283 State - School Major Maintenance Aid (SMMA)	30,542.75	30,167.00
	6100 Material Prior Period Revenue Adjustments	0.00	1,050.98
612	Building Reserve - Voted		
	1111 District Levy - Real Property	94,924.45	0.00
	1112 District Levy - Personal Property	2,656.60	0.00
	1114 District Levy - Personal Property/Mobile Homes	781.46	0.00
	1190 Penalties and Interest on Taxes	216.76	0.00
613	Building Reserve - Non Voted		
	1111 District Levy - Real Property	18,099.86	0.00
	1112 District Levy - Personal Property	506.05	0.00
	1114 District Levy - Personal Property/Mobile Homes	149.07	0.00
	1190 Penalties and Interest on Taxes	41.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		152,785.10	150,489.28

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

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



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	668,957.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	150,489.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	132,140.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 3,300.59 (4b)	-3,300.59	
	-3,300.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	684,006.53	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	941.75	381.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		941.75	381.94

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

PRC	Program	Function	Object	2021 Value	2022 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	118,263.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	381.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	118,645.48	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	5,965.80	3,115.28
128	County Schools Technology Services		
	5700 Resources Transferred from Other School Districts or Cooperatives	194,948.51	187,781.24
201	General Fund		
	1900 Other Revenue from Local Sources	0.00	39,900.00
	5300 Operating Transfers from Other Funds	50,743.05	58,013.76
	5700 Resources Transferred from Other School Districts or Cooperatives	116,866.30	309,823.09
221	Curriculum		
	5300 Operating Transfers from Other Funds	125,000.00	0.00
262	Maintenance		
	1900 Other Revenue from Local Sources	15,920.71	6,234.94
	5300 Operating Transfers from Other Funds	23,000.00	84,405.69
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	4,500.90
472	Construction Academy		
	5200 Sale or Compensation for Loss of Assets	0.00	28,950.00
824	CMEC Building - Monthly Expenses		
	1900 Other Revenue from Local Sources	0.00	5,785.77
825	CMEC Building - Major Expenses		
	1900 Other Revenue from Local Sources	13,912.06	15,750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		546,356.43	744,260.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2021 Value	2022 Value
128	County Schools Technology Services				
	1XX	Regular Education Programs - Elementary/Secondary			
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	117,147.80	123,308.62
		2XX	Personal Services - Employee Benefits	32,743.61	34,144.99
		3XX	Purchased Professional and Technical Services	0.00	5,028.56
		4XX	Purchased Property Services	339.00	0.00
		5XX	Other Purchased Services	5,481.76	6,703.91
		6XX	Supplies and Materials	7,325.83	36,555.22
		7XX	Property and Equipment Acquisition	14,595.00	0.00
		8XX	Other Expenditures	750.00	750.00
201	General Fund				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials	12,431.35	0.00



Trustees' Financial Summary

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



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					1,008,629.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					744,260.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					356,336.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,396,554.11	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2021 Value	2022 Value
	1XXX Revenues from Student Activities	158,925.85	391,033.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>158,925.85</u>	<u>391,033.62</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	190,009.06	386,534.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>190,009.06</u>	<u>386,534.67</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	101,260.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	391,033.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	386,534.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	105,759.59	(5)



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Detail Expenditure

Fund	Account	Description	2021 Value	2022 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	120,685.21	127,222.97
XX	39X 1XXX 112	Certified Teacher Staff Salaries	196,916.84	193,028.03
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,140,720.31	1,176,775.16
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,977.07	11,099.06
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	666.03	610.84
XX	XXX 26XX 41X	Energy Utility Services	155,863.43	193,850.55
XX	XXX 4XXX 715	Land Improvements	0.00	50,760.00
XX	XXX 4XXX 725	Major Construction Services	12,550.00	185,038.24
XX	XXX XXXX 355	Technology Contracted Services	0.00	15,847.30
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	10,139.95
XX	XXX XXXX 535	Technology Communication Services	5,945.56	6,746.25
XX	XXX XXXX 563	Educational Fees to Detention Facilities	3,560.00	13,243.90
XX	XXX XXXX 682	Technology Supplies	63,795.58	63,105.59
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

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

Prorated Cooperative Cost Payments:

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

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2024 Maximum Budget: 100%



Trustees' Financial Summary

FY2021-22

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	133,391.84	30,956.08	0.00	0.00	0.00
280	1XXX	2XX	17,802.27	5,118.86	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	282.46	13,243.90	0.00	0.00	0.00
280	1XXX	6XX	4,061.22	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	14,757.15	0.00	0.00	0.00	0.00
Totals			170,294.94	49,318.84	0.00	0.00	0.00

219,613.78

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY22 in TEAMS.



Trustees' Financial Summary

FY2021-22

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	967,172.86	0.00	109,813.00	7,500.00	1,069,485.86
Buildings	10,990,594.58	0.00	133,098.24	0.00	11,123,692.82
Machinery and Equipment	2,834,164.88	0.00	369,841.86	47,036.07	3,156,970.67
Construction in Progress	0.00	0.00	5,108.99	0.00	5,108.99
Totals at Historical Cost	15,152,580.77	0.00	617,862.09	54,536.07	15,715,906.79
Depreciation					
Improvement Accum	755,245.73	0.00	23,919.42	3,375.00	775,790.15
Building Accum	5,387,782.50	0.00	356,233.53	0.00	5,744,016.03
Machinery and Equipment Accum	1,618,150.42	0.00	217,992.19	43,636.07	1,792,506.54
Total Accumulated Depreciation	7,761,178.65	0.00	598,145.14	47,011.07	8,312,312.72
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	7,391,402.12	0.00	19,716.95	7,525.00	7,403,594.07

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

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

*** Has comments.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2021	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2022) [a+b-c-d]	(f) Current Portion Due FY2023	(g) Long-Term Portion Due FY2024
Governmental Activities *							
Compensated Absences	198,058.46	0.00	0.00	0.00	198,058.46	0.00	0.00
Other Post Employment Benefits	2,108,457.45	0.00	0.00	0.00	2,108,457.45	0.00	0.00
Other	11,700.00	0.00	0.00	0.00	11,700.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,318,215.91	0.00	0.00	0.00	2,318,215.91	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.



Trustees' Financial Summary

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Net Pension Liability FY2022

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	931,699.22	0.00	348,118.70	583,580.52
Net Pension - TRS	2,915,646.60	0.00	657,751.24	2,257,895.36

LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/18/2022

Agenda Item No.

8

ITEM TITLE: APPROVE ELEMENTARY BUDGET FOR THE 2022-2023 FISCAL YEAR

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

SUMMARY:

The Board of Trustees needs to approve the Elementary Budget for the 2022-2023 School Year.

SUGGESTED ACTION: Approve Elementary Budget for the 2022-2023 School Year

☒ **Additional Information Attached**

NOTES:

	Motion	Second	Aye	Nay	Abstain	Other
<i>Board Action</i>						
Bailey						
Birdwell						
Koterba						
Southworth						
Brady						
Heintz						
Fulbright						

2022-2023 BUDGET



Rebekah Rhoades, Business Manager

2017, 2019 and 2021 Legislative Sessions

2017 Legislation

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

2019 Legislation

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

2021 Legislation

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

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

HB192 – Permissive Building Reserve FY23

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

HB663 - Marijuana tax to increase GTB and lower property taxes

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

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

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

Types of Funds

BUDGETED

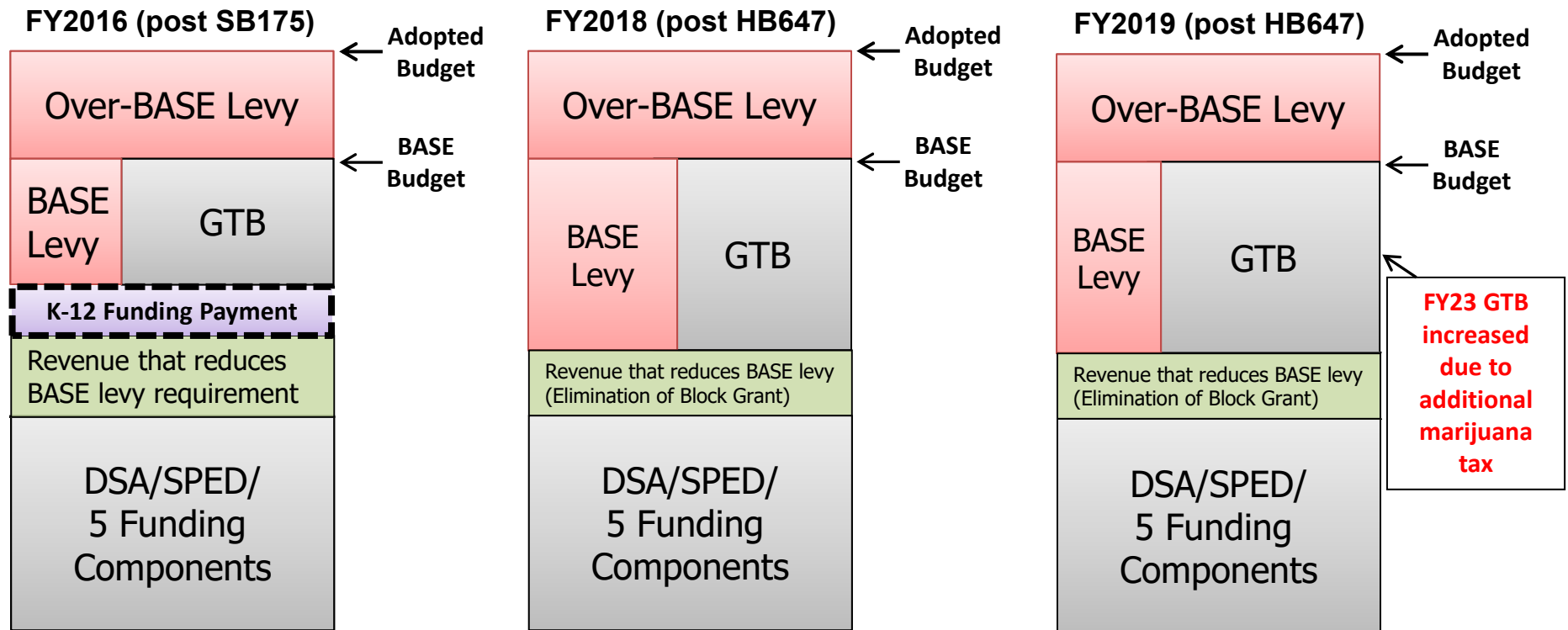
- General
- Transportation
- Bus Depreciation
- Tuition
- Retirement
- Adult Education
- Technology
- Flexibility
- Debt Service
- Building Reserve

NON-BUDGETED

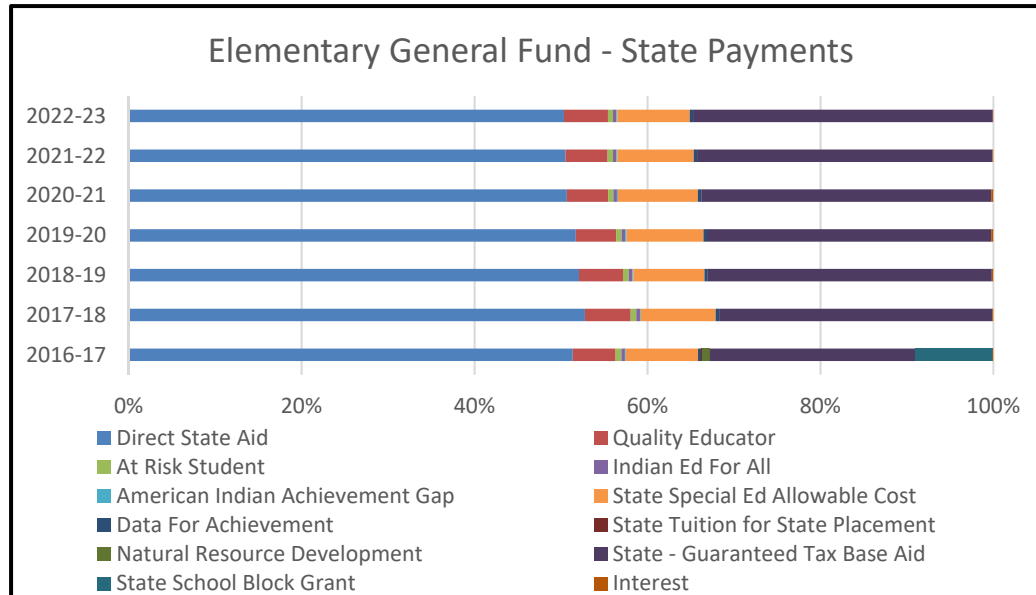
- School Food
- Miscellaneous
- Driver's Ed
- Rental
- Compensated Absences
- Metal Mines
- Building
- Payroll Clearing
- Claims Clearing
- Private Purpose Trust
- Interlocal Agreement

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

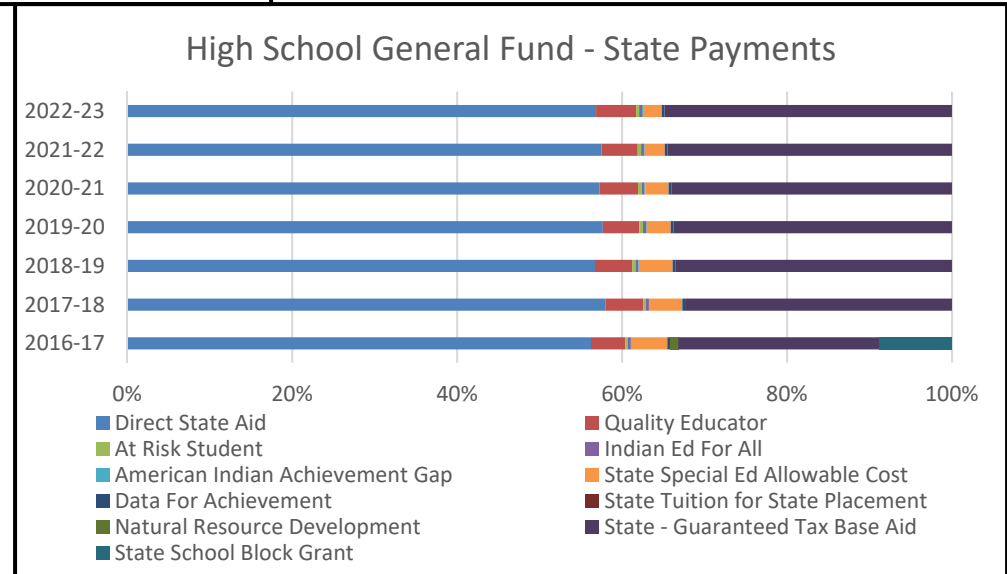
Components of the General Fund Budget



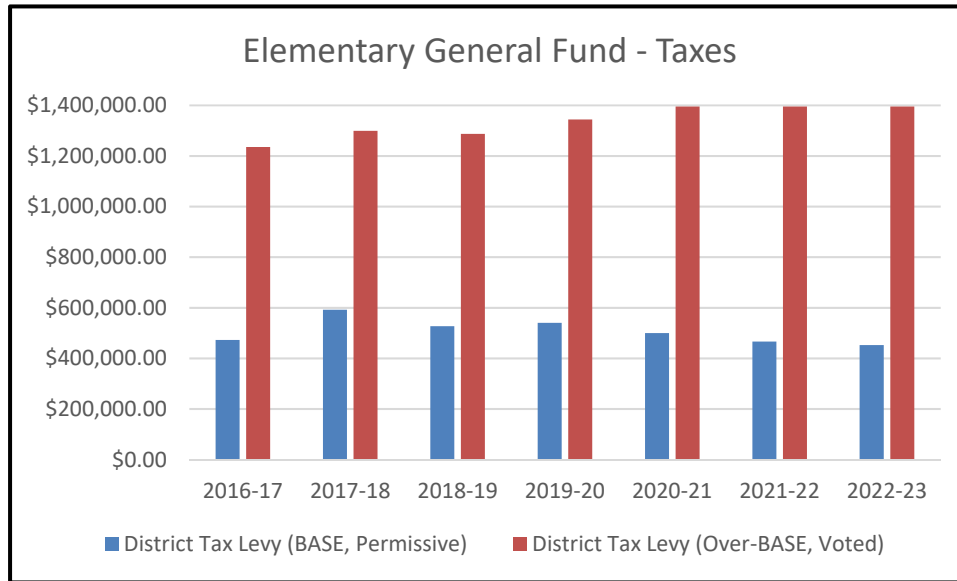
Components of the General Fund Budget



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



Components of the General Fund Budget



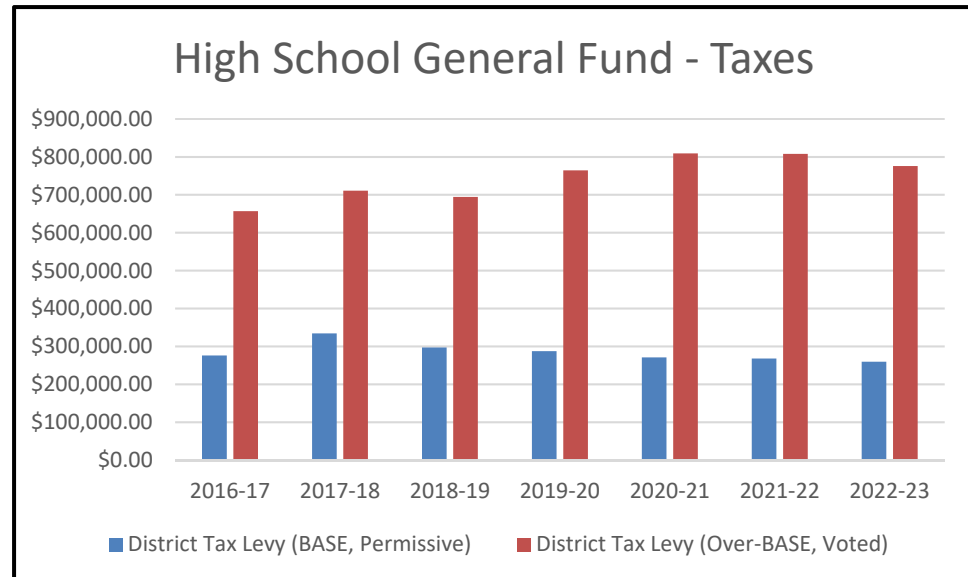
FY18 BASE Levy up due to eliminating block grants and trending back down due to increasing GTB

Elementary Levies Passed in Last 10 Years:

2020, 2019, 2017, 2015

FHS Levies Passed in Last 10 Years:

2020, 2013

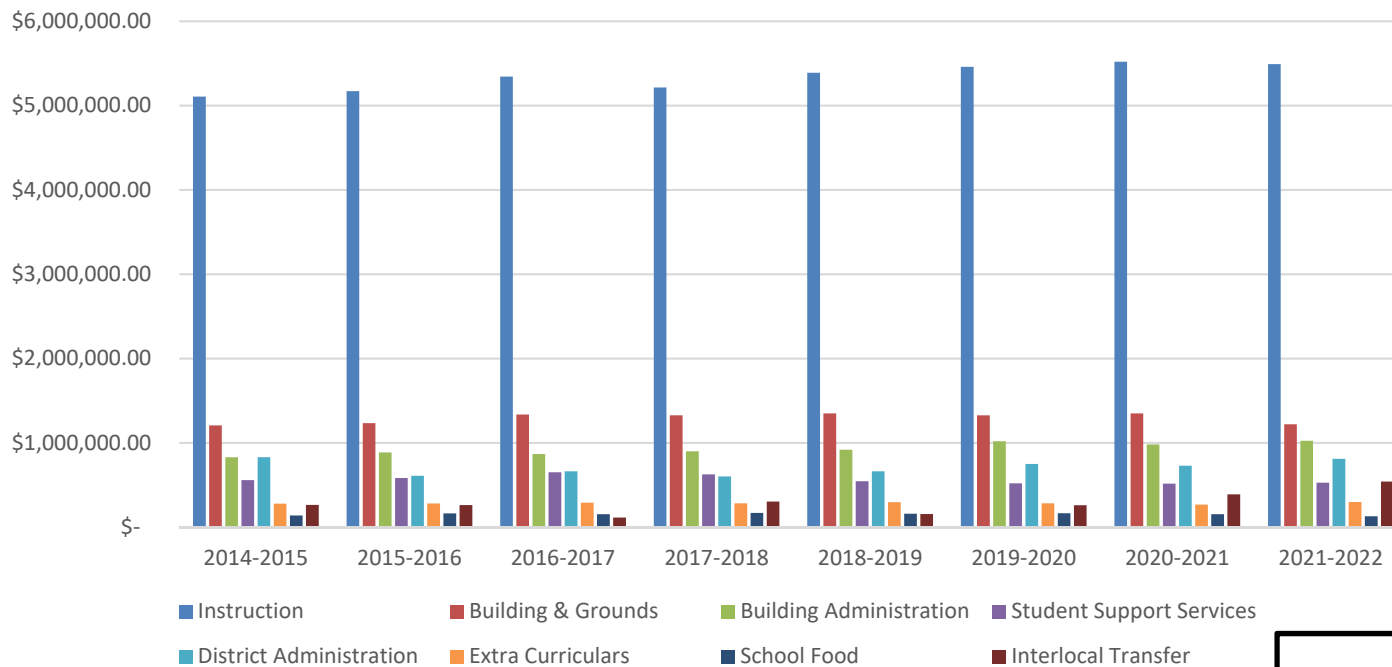


Where the General Fund is Spent

Salaries	67.86%
Benefits	16.37%
Operating Transfers	5.38%
Purchased Property Services	4.16%
Supplies	2.95%
Other Purchased Services	1.86%
Professional/Technical	1.11%
Dues/Fees	0.16%
Capital	0.14%

Where the General Fund is Spent

General Fund Expenditure Summary By Function



Instruction	55%
Building and Grounds	12%
Building Administration	10%
District Administration	8%
Interlocal Transfer	5%
Student Support Services	5%
Extra Curriculars	3%
School Food	1%

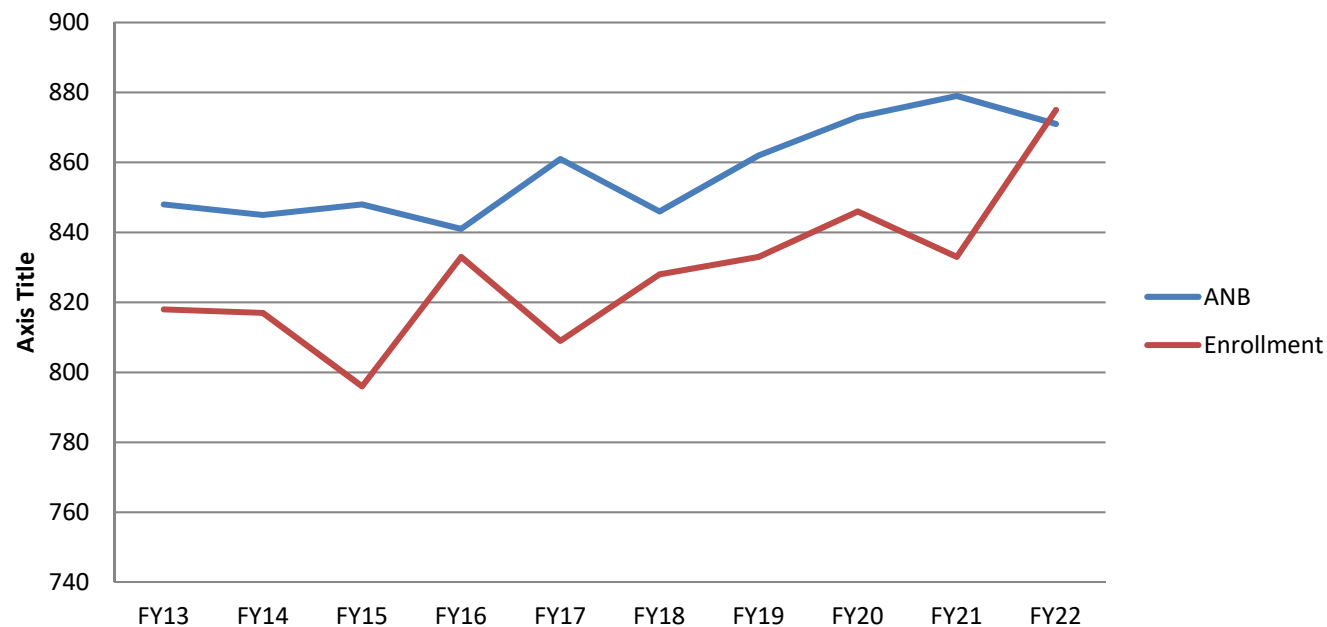
FY2023 Budget

ANB vs Enrollment

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

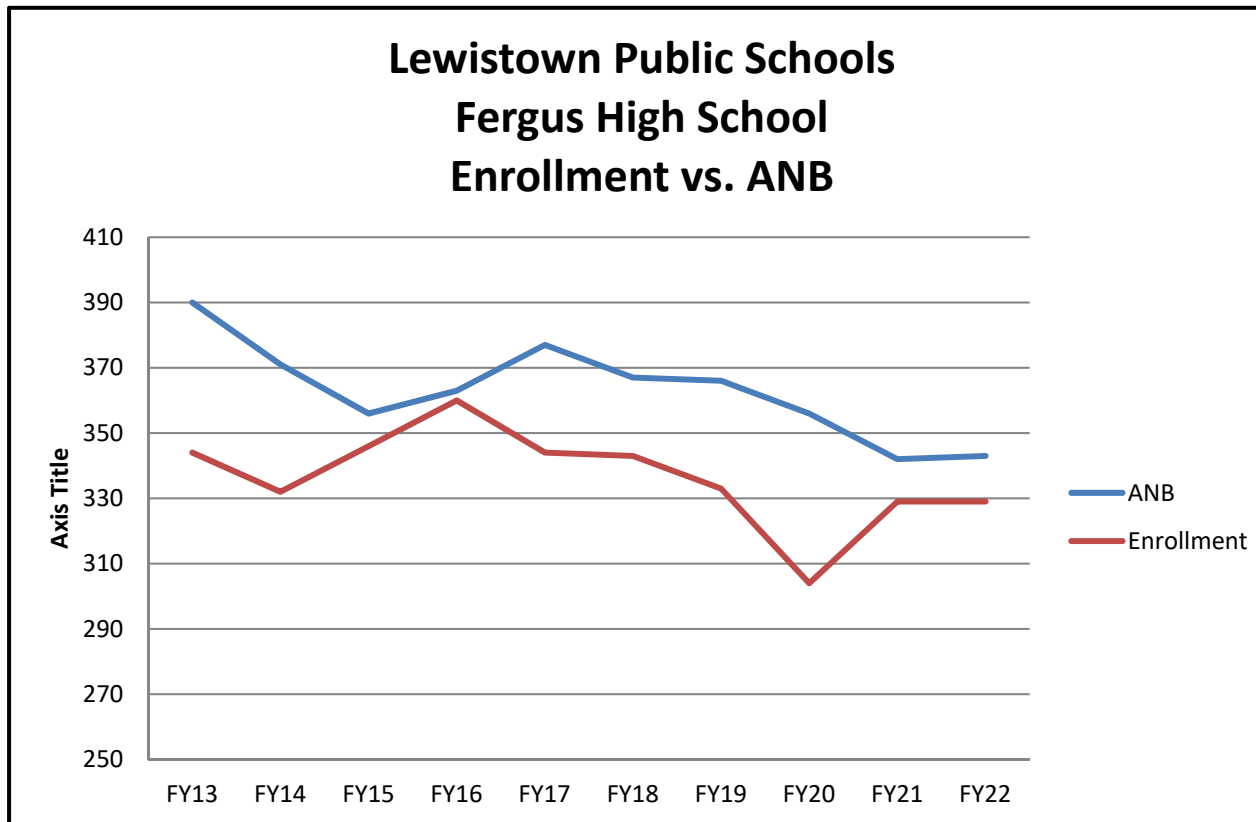
ANB vs Enrollment

Lewistown Public Schools Elementary & Junior High Enrollment vs. ANB



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

ANB vs Enrollment



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

Projecting FY23 Enrollment

2020-2021

Enrollment:	ANB:
K-6 = 666	K-6 = 684
7-8 = 167	7-8 = 187
9-12 = 329	9-12 = 343

2021-2022

Enrollment:	ANB:
K-6 = 692 (686)	K-6 = 711 (692)
7-8 = 183 (179)	7-8 = 187 (183)
9-12 = 329 (332)	9-12 = 346 (335)

Numbers in Green were FY22 projections

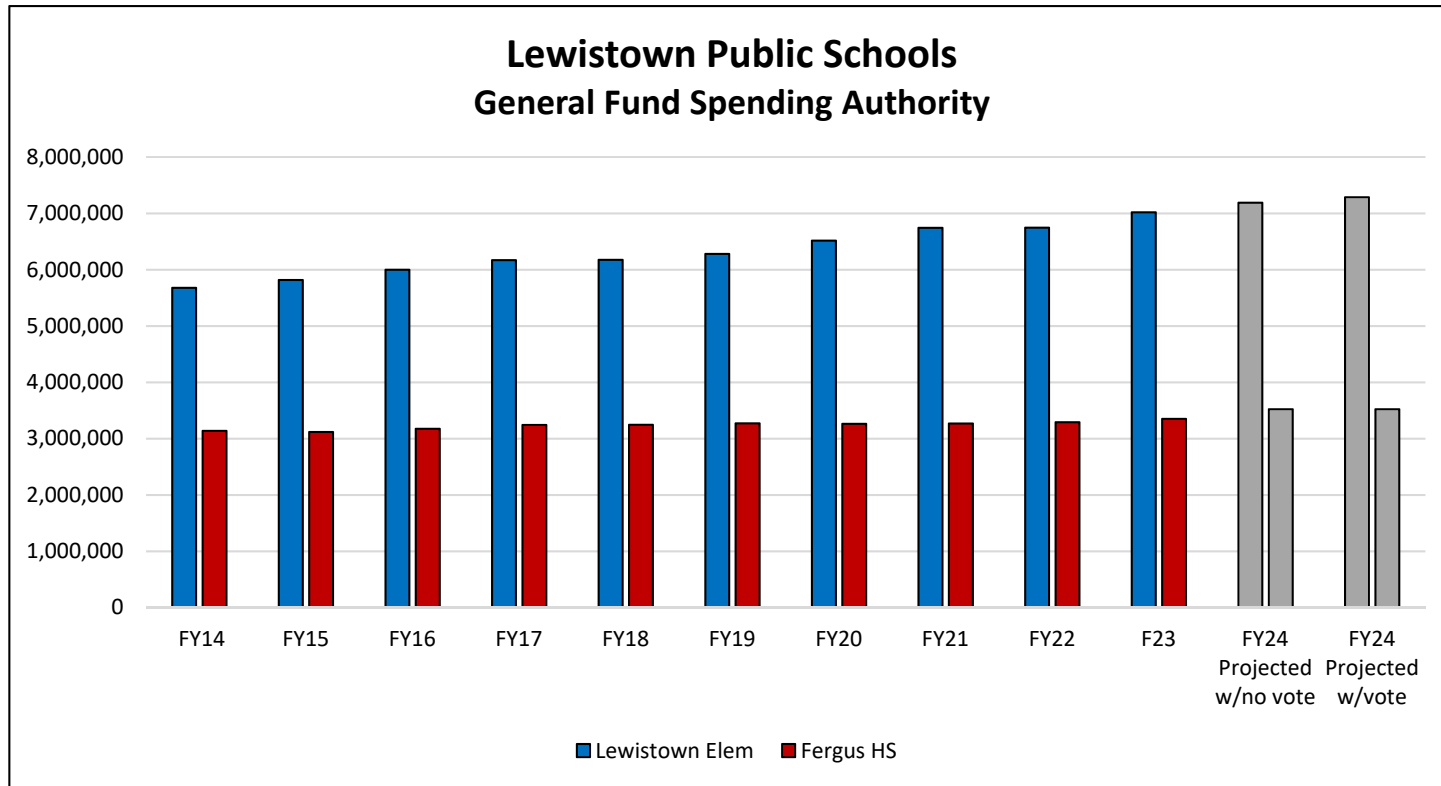
2022-2023 Projected

Projections are
based on enrollment
in Spring 2022

Enrollment:	ANB:
K-6 = 679	K-6 = 705
7-8 = 190	7-8 = 197
9-12 = 353	9-12 = 367

Junior High and High School Student Per ANB Entitlement = Approx. \$7,400

Elementary Student Per ANB Entitlement = Approx. \$5,800



Difference Between FY22 and FY23 Budgets

Elementary = \$272,084

High School = \$59,336

Difference Between FY23 and *PROJECTED* FY24 Budgets

Elementary = \$170,620 (no vote) and \$268,087 (w/vote)

High School = \$171,667 (no vote) and \$171,667 (w/vote)

2022-2023 Taxable Value

Elementary = \$14,456,661

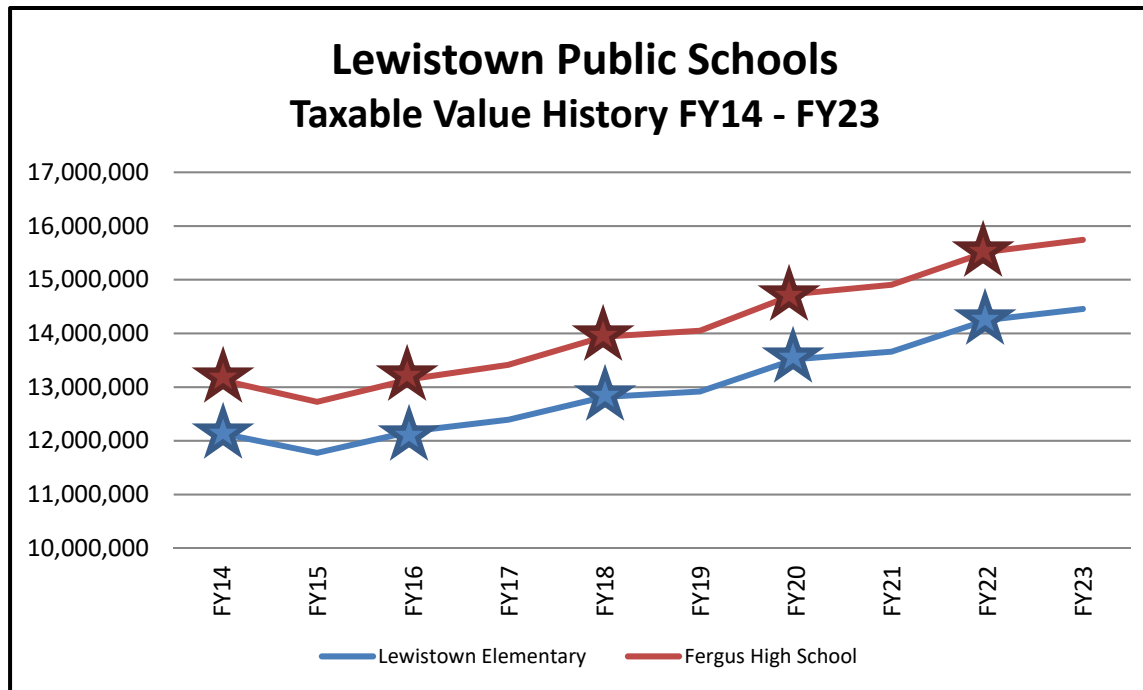
Up \$207,819 from FY22

1 mill = \$14,456

High School = \$15,742,002

Up \$224,048 from FY22

1 mill = \$15,742



Indicates tax re-valuation year

Mill Calculation

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

FY2023

Elementary Budget

Elementary Budget Comparison

2021-2022

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,746,787.80	634,025.06	10%	9.40%	0.00	4,884,913.02	1,861,874.78	130.69
10 Transportation	575,000.00	115,000.00	20%	20.00%	156,218.57	107,808.33	310,973.10	21.82
11 Bus Depreciation	526,635.31	0.00	N/A	0.00%	274,635.31	2,000.00	250,000.00	17.55
13 Tuition	220,000.00		N/A		26,600.87	0.00	193,399.13	13.57
14 Retirement	925,000.00	185,000.00	20%	20.00%	31,487.15	893,512.85		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	163,775.58	0.00	N/A	0.00%	98,213.51	4,064.44	61,497.63	4.32
29 Flexibility	110,246.62	0.00	N/A	0.00%	102,784.24	7,462.38	0.00	0.00
61 Building Reserve	1,031,975.06	0.00	N/A	0.00%	827,575.06	67,103.65	137,296.35	9.64
Total of All Funds	10,299,420.37	934,025.06			1,517,514.71	5,966,864.67	2,815,040.99	197.59

2022-2023

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,018,871.96	634,660.44	10%	9.04%	0.00	5,170,856.77	1,848,015.19	127.85
10 Transportation	600,000.00	120,000.00	20%	20.00%	69,524.31	105,179.25	425,296.44	29.42
11 Bus Depreciation Reserve	552,550.66	0.00	N/A	0.00%	354,592.03	1,000.00	196,958.63	13.62
13 Tuition	250,000.00		N/A		66,787.96	0.00	183,212.04	12.67
14 Retirement	925,000.00	185,000.00	20%	20.00%	62,480.13	862,519.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	171,220.78	0.00	N/A	0.00%	103,733.31	5,989.84	61,497.63	4.25
29 Flexibility	120,462.49	0.00	N/A	0.00%	112,828.30	7,634.19	0.00	0.00
61 Building Reserve	1,205,706.68	0.00	N/A	0.00%	994,396.68	76,857.99	134,452.01	9.30
Total of All Funds	10,843,812.57	939,660.44			1,764,342.72	6,230,037.91	2,849,431.94	197.11
50 Debt Service								
Tax Jurisdiction								
EL2009S	1,525,232.78	0.00	20-9-438	0.00%	0.00	59,303.12	1,465,929.66	101.40

Elementary Budget Summary

- **GENERAL FUND:** Board chose to run a levy election in May 2022, but the election did not pass. Transferred year-end funds in the amount of \$314,323.99 to the Interlocal Fund (282). Reserves decreased slightly from 9.4% to 9.04%.
- **TRANSPORTATION:** Increased levy by \$25,000 due to increased expenses. Reappropriated \$80,000 less than previous year.
- **BUS DEPRECIATION:** We replaced a Yellow Bus and Activities Bus in FY22 (purchased a year early). We will be replacing 1 Yellow Bus in FY23 and will begin to save toward an Activity Bus to purchase in FY27. Used this fund to “balance” the overall mills.
- **TUITION FUND:** Levied expenses for 1-on-1 students and self-contained classrooms to allow the District more breathing room in the Elementary General Fund and safeguard against any unexpected Special Education costs. Levied an additional \$30,000 to pay for staffing in the STAR classroom, previously paid for by the CMLRCC.

- **RETIREMENT FUND:** No change.
- **TECHNOLOGY FUND:** No change. The State Technology payment will once again be eliminated in FY24 unless Legislature makes a change.
- **FLEX FUND:** We were awarded new State Advanced Opportunity Aid funding in the amount of \$7,134.19. Below is a description of the Montana Advanced Opportunity Act:
 - expands personalized career & technical education opportunities for middle and high school students;
 - reduces out-of-pocket costs for students and families in support of a students post secondary success;
 - empowers students to actively engage in forming post secondary success that aligns with their individual interests, passions, strengths, needs and culture; and
 - authorizes elected school boards to use advanced opportunity aid to invest in Montana students by supporting individualized pathways for career and post secondary.

- **BUILDING RESERVE:** Levy was passed by voters in May 2016 for a period of 10 years (expires May 2026). The NRD Payment was reinstated in May 2020 to go toward the non-voted portion of this levy. LPS is taking full advantage of this match from the State. May only be used toward major maintenance in the District's Facility Plan or for Safety (includes SRO, Counselors, etc). Per ANB calculation increased from \$100 to \$110 in FY23.
- **ELEMENTARY BOND:** Elementary Bond Election Passed in November 2021. Projected impact to taxpayers was 107.03 mills, but actual levy in 2022 will be 101.40 mills. See below snapshot of pre-election estimates.

Lewistown Schools MILL LEVY IMPACT ANALYSIS \$29,000,000 General Obligation Bonds			
		\$20.4 m	
Mill Levy Computation:		ELEM	
Par Amount of the Bonds:		\$20,400,000	
Total Estimated Interest Over Life of Bond (1):		\$10,101,000	
Est. Annual Bond Payment Over 20 Year Term:		\$1,525,050	
DIVIDED BY: Districts' 2021/22 Mill Values:		\$14,248.842	
EQUALS: Est. Number of Annual Mills Required:		107.03	
Estimated Tax Increase for Individual RESIDENTIAL TAXPAYERS			
2021/22 Tax Year "ASSESSED VALUE" of Residential Property (2)	2021/22 Tax Year "TAXABLE VALUE" of Residential Property (2)	Estimated "ANNUAL" Tax (3)	Estimated "Monthly" Tax (3)
\$100,000	\$1,350	\$144.49	\$12.04
\$200,000	\$2,700	\$288.98	\$24.08

FY2023

High School Budget

High School Budget Comparison

2021-2022

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

2022-2023

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,352,482.33	302,417.33	10%	9.02%	0.00	2,316,992.66	1,035,489.67	65.80
10 Transportation	310,000.00	62,000.00	20%	20.00%	48,018.35	45,007.36	216,974.29	13.78
11 Bus Depreciation Reserve	294,922.95	0.00	N/A	0.00%	94,324.29	500.00	200,098.66	12.71
13 Tuition	127,482.00		N/A		1,419.44	0.00	126,062.56	8.01
14 Retirement	475,000.00	95,000.00	20%	20.00%	61,928.30	413,071.70		
17 Adult Education	48,050.00	16,817.50	35%	35.00%	48,055.42	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	295,496.31	0.00	N/A	0.00%	238,315.75	3,015.51	54,165.05	3.44
29 Flexibility	196,843.04	0.00	N/A	0.00%	176,966.62	19,876.42	0.00	0.00
61 Building Reserve	836,736.53	0.00	N/A	0.00%	684,006.53	36,790.00	115,940.00	7.37
Total of All Funds	5,937,013.16	476,234.83			1,353,034.70	2,835,253.65	1,748,730.23	111.11

High School Budget Summary

- **GENERAL FUND:** Board was not able to run a levy election in May 2022. Transferred year-end funds in the amount of \$142,419.45 to the Interlocal Fund (282). Reserves slightly decreased from 9.21% to 9.02%.
- **TRANSPORTATION:** Increased by \$10,000 in response to slightly less fund balance being reappropriated in FY22 and projected increased expenditures.
- **BUS DEPRECIATION:** We replaced a Yellow Bus and Activities Bus in FY22 (purchased a year early). We will be replacing 1 Yellow Bus in FY23 and will begin to save toward an Activity Bus to purchase in FY27. Used this fund to “balance” the overall mills.
- **TUITION FUND:** Levied expenses for 1-on-1 student and self-contained classroom to allow the District more breathing room in the High School General Fund and safeguard against any unexpected Special Education costs. Students in correctional facilities resulted in approx. \$3,628 additional need.

- **RETIREMENT FUND:** No increase to this year's budget.
- **ADULT ED:** No levy required. Hi-Set Testing is no longer being offered by Lewistown Public Schools, with those individuals utilizing resources at HRDC.
- **TECHNOLOGY FUND:** No change. The State Technology payment will once again be eliminated in FY24 unless Legislature makes a change.
- **FLEX FUND:** We were awarded new State Advanced Opportunity Aid funding in the amount of \$19,376.42. Below is a description of the Montana Advanced Opportunity Act:
 - expands personalized career & technical education opportunities for middle and high school students;
 - reduces out-of-pocket costs for students and families in support of a students post secondary success;
 - empowers students to actively engage in forming post secondary success that aligns with their individual interests, passions, strengths, needs and culture; and
 - authorizes elected school boards to use advanced opportunity aid to invest in Montana students by supporting individualized pathways for career and post secondary.
- **BUILDING RESERVE:** Levy was passed by voters in May 2016 for a period of 10 years (expires May 2026). The NRD Payment was reinstated in May 2020 to go toward the non-voted portion of this levy. LPS is taking full advantage of this match from the State. May only be used toward major maintenance in the District's Facility Plan or for Safety (includes SRO, Counselors, etc). Per ANB calculation increased from \$100 to \$110 in FY23.

FY2023 Budget Recommendation & Summary

Elementary Budget Recommendation

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,018,871.96	634,660.44	10%	9.04%	0.00	5,170,856.77	1,848,015.19	127.85
10 Transportation	600,000.00	120,000.00	20%	20.00%	69,524.31	105,179.25	425,296.44	29.42
11 Bus Depreciation Reserve	552,550.66	0.00	N/A	0.00%	354,592.03	1,000.00	196,958.63	13.62
13 Tuition	250,000.00		N/A		66,787.96	0.00	183,212.04	12.67
14 Retirement	925,000.00	185,000.00	20%	20.00%	62,480.13	862,519.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	171,220.78	0.00	N/A	0.00%	103,733.31	5,989.84	61,497.63	4.25
29 Flexibility	120,462.49	0.00	N/A	0.00%	112,828.30	7,634.19	0.00	0.00
61 Building Reserve	1,205,706.68	0.00	N/A	0.00%	994,396.68	76,857.99	134,452.01	9.30
Total of All Funds	10,843,812.57	939,660.44			1,764,342.72	6,230,037.91	2,849,431.94	197.11
50 Debt Service								
Tax Jurisdiction								
EL2009S	1,525,232.78	0.00	20-9-438	0.00%	0.00	59,303.12	1,465,929.66	101.40

SB307 Notice – March 2022

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	LEVISTOWN ELEMENTARY SCHOOL DISTRICT							
	2021-22 Actual Levies		2022-23 Projections				Est Annual Tax Impact	
	\$	Mills	\$	Mills	Change \$	Change Mills	\$100K home	\$200K home
General - BASE	\$ 466,538	32.76	\$ 448,246	31.46	\$ (18,292)	(1.30)	\$ (176)	\$ (3.52)
General - OverBASE	\$ 1,395,336	97.93	\$ 1,452,233	101.92	\$ 56,897	3.99	\$ 5.39	\$ 10.78
Transportation	\$ 310,973	21.92	\$ 350,417	25.15	\$ 47,144	3.23	\$ 4.50	\$ 9.00
Bus Depreciation	\$ 250,000	17.55	\$ 191,250	13.42	\$ (58,750)	(4.13)	\$ (5.58)	\$ (11.16)
Tuition	\$ 193,399	13.57	\$ 217,500	15.26	\$ 24,101	1.69	\$ 2.28	\$ 4.56
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 61,490	4.32	\$ 61,490	4.32	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ 1,524,783	107.01	\$ 1,524,783	107.01	\$ 144.46	\$ 288.92
Building Reserve Permissive	\$ 39,296	2.76	\$ 36,462	2.56	\$ (2,834)	(0.20)	\$ (0.27)	\$ (0.54)
Building Reserve Voted	\$ 38,000	6.88	\$ 38,000	6.88	\$ -	-	\$ -	\$ -
Grand Total	\$ 2,815,041	197.59	\$ 4,388,378	307.98	\$ 1,573,337	110.39	\$ 149.02	\$ 298.04

200.97 mills
w/o Bond

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

High School Budget Recommendation

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (\$70) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,352,482.33	302,417.33	10%	9.02%	0.00	2,316,992.66	1,035,489.67	65.80
10 Transportation	310,000.00	62,000.00	20%	20.00%	48,018.35	45,007.36	216,974.29	13.78
11 Bus Depreciation Reserve	294,922.95	0.00	N/A	0.00%	94,324.29	500.00	200,098.66	12.71
13 Tuition	127,482.00		N/A		1,419.44	0.00	126,062.56	8.01
14 Retirement	475,000.00	95,000.00	20%	20.00%	61,928.30	413,071.70		
17 Adult Education	48,050.00	16,817.50	35%	35.00%	48,055.42	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	295,496.31	0.00	N/A	0.00%	238,315.75	3,015.51	54,165.05	3.44
29 Flexibility	196,843.04	0.00	N/A	0.00%	176,966.62	19,876.42	0.00	0.00
61 Building Reserve	836,736.53	0.00	N/A	0.00%	684,006.53	36,790.00	115,940.00	7.37
Total of All Funds	5,937,013.16	476,234.83			1,353,034.70	2,835,253.65	1,748,730.23	111.11

SB307 Notice – March 2022

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	FERDUS HIGH SCHOOL DISTRICT							
	2021-22 Actual Levies				2022-23 Projections			
	\$	Mills	\$	Mills	Change \$	Change Mills	Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
General - BASE	\$ 268,151	17.27	\$ 257,593	16.60	\$ (10,558)	(0.67)	\$ (0.90)	\$ (1.80)
General - OverBASE	\$ 907,783	52.05	\$ 775,711	49.99	\$ (32,072)	(2.06)	\$ (2.78)	\$ (5.56)
Transportation	\$ 197,060	12.70	\$ 209,303	13.49	\$ 12,243	0.79	\$ 107	\$ 214
Bus Depreciation	\$ 236,500	15.24	\$ 263,750	17.00	\$ 27,250	1.76	\$ 2.38	\$ 4.76
Tuition	\$ 46,476	2.99	\$ 66,500	4.41	\$ 22,024	1.42	\$ 192	\$ 384
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 54,165	3.49	\$ 54,165	3.49	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Building Reserve Permissive	\$ 19,033	1.23	\$ 17,940	1.16	\$ (1,093)	(0.07)	\$ (0.09)	\$ (0.18)
Building Reserve Voted	\$ 96,000	6.32	\$ 96,000	6.32	\$ -	-	\$ -	\$ -
Grand Total	\$ 1,727,168	111.29	\$ 1,744,962	112.46	\$ 17,794	1.17	\$ 1.60	\$ 3.20

OPTIONS:

Decrease Mills Levied

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

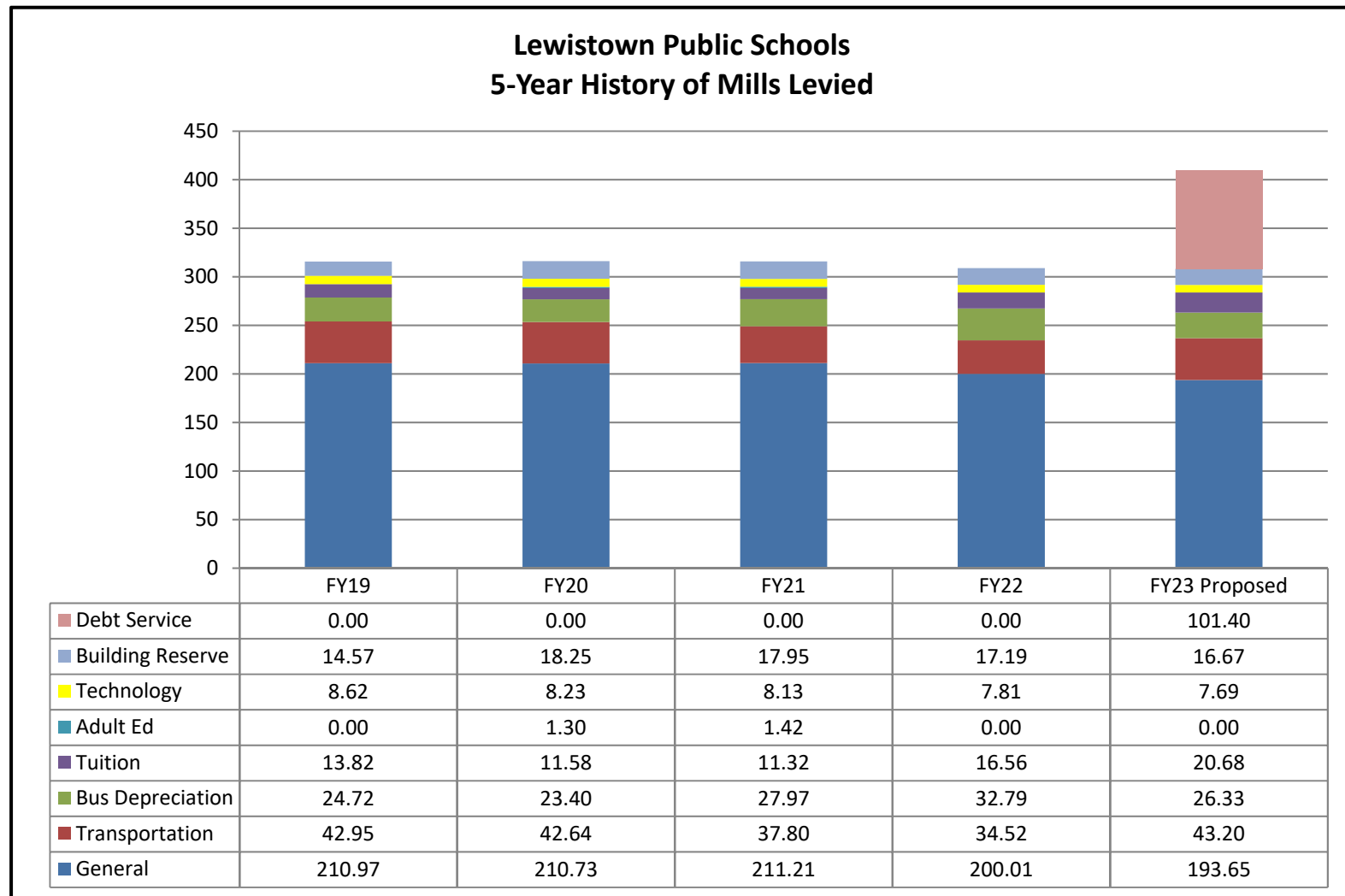
Increase Mills Levied

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

Approve As Presented

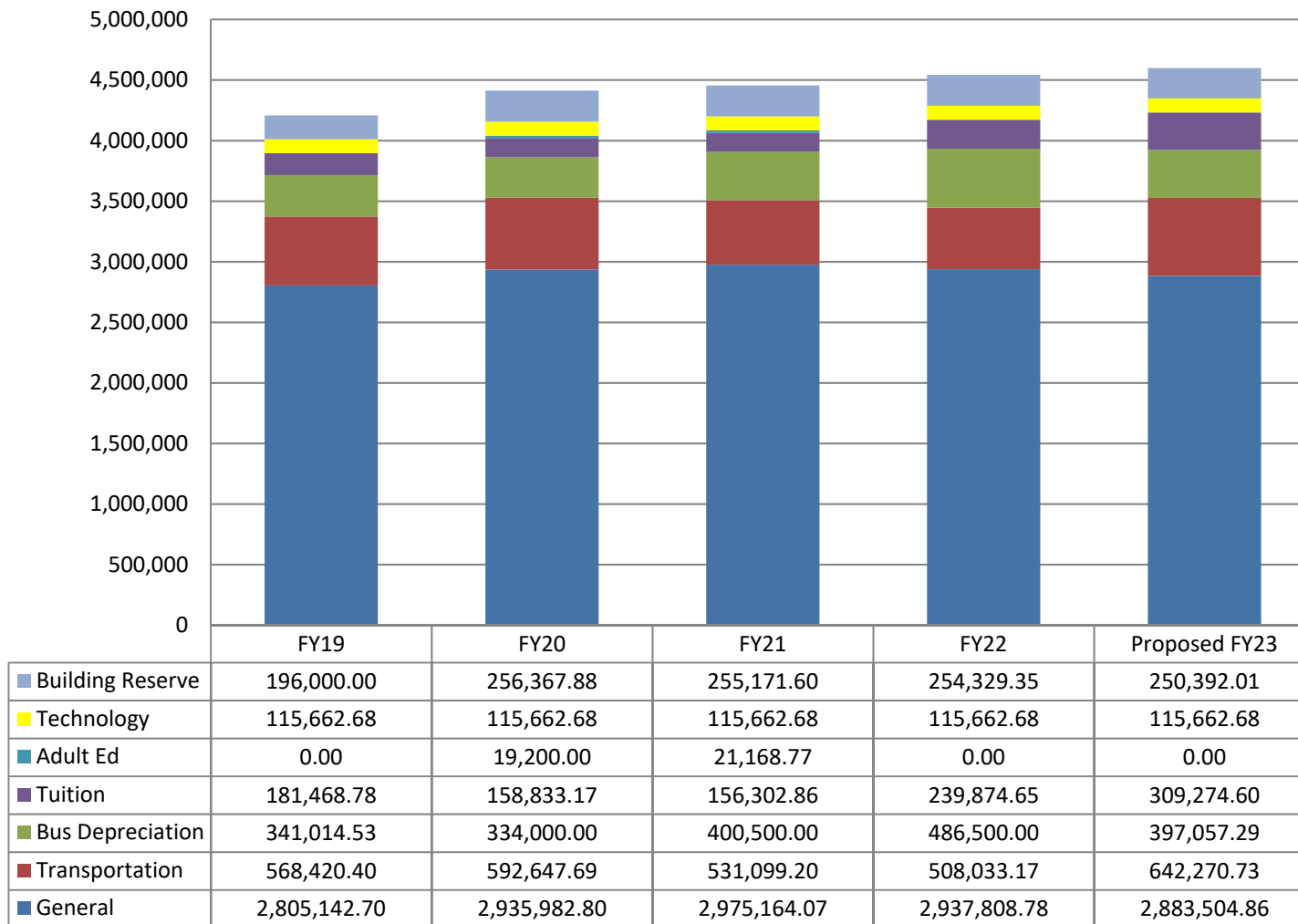
- Provides both some tax “relief” and allows us to use reappropriation in future years to keep the mills balanced

Mills Levied District-Wide



Dollars Levied District-Wide

**Lewistown Public Schools
5-Year History of Dollars Levied**



District-Wide Summary

OVERALL DISTRICT-WIDE DECREASE OF .66 mills (not including the Elementary Bond)

ELEMENTARY: -\$.89 (\$100,000 house) and -\$1.78 (\$200,000 house) decrease per year

HIGH SCHOOL: -\$.24 (\$100,000 house) and -\$.48 (\$200,000 house) decrease per year

Due to tax reappraisals, these amounts are ESTIMATES and cannot be fully relied upon

SUMMARY:

General Fund = -6.36 mills

Transportation = +8.68 mills

Bus Depreciation = -6.46 mills

Tuition = +4.12 mills

Technology = -.12 mills

Building Reserve = -.52 mills

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

Looking Ahead

- What is not used this year in permissive funds will be carried over to next year
- Building Reserve Permissive State Subsidy
- Long Term Facilities Planning (HS Bond and projects not addressed in Elementary Bond)
- Enrollment Changes
- Interlocal Fund
 - \$808,862 (general spending) + \$281,126 (curriculum) in Interlocal Fund to allow for “tapering” of Covid Funds
 - Approximately \$280,000/year is currently being spent that will need to be absorbed by the General Fund

COVID FUNDS RECEIVED

- Governor’s Coronavirus Relief Funds (CRF)
 - \$367,915 (elem) and \$143,148 (hs)
 - Must be spent by 12/31/2020 (LPS spent 100%)
- ESSER I
 - \$192,028 (elem) and \$64,958 (hs)
 - Must be spent by 9/30/2022 (LPS spent 100%)
- ESSER II
 - \$819,925 (elem) and \$259,392 (hs)
 - Must be spent by 9/30/2023 (11% remaining 6/30/22)
- ESSERIII
 - \$1,786,510 (elem) and \$562,647 (hs)
 - Must be spent by 9/30/2024 (80% remaining 6/30/22)

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

Questions...



Budget Report

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Due Dates:

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

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

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

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	898	N/A	14,456,661

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

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

Certification

District Clerk:

Rebekah Rhoades

(Signature)

(Date)

Chairperson, School Trustees:

Doreen Heintz

(Signature)

(Date)

County Superintendent:

Rhonda Long

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,018,871.96	634,660.44	10%	9.04%	0.00	5,170,856.77	1,848,015.19	127.85
10 Transportation	600,000.00	120,000.00	20%	20.00%	69,524.31	105,179.25	425,296.44	29.42
11 Bus Depreciation Reserve	552,550.66	0.00	N/A	0.00%	354,592.03	1,000.00	196,958.63	13.62
13 Tuition	250,000.00		N/A		66,787.96	0.00	183,212.04	12.67
14 Retirement	925,000.00	185,000.00	20%	20.00%	62,480.13	862,519.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	171,220.78	0.00	N/A	0.00%	103,733.31	5,989.84	61,497.63	4.25
29 Flexibility	120,462.49	0.00	N/A	0.00%	112,828.30	7,634.19	0.00	0.00
61 Building Reserve	1,205,706.68	0.00	N/A	0.00%	994,396.68	76,857.99	134,452.01	9.30
Total of All Funds	10,843,812.57	939,660.44			1,764,342.72	6,230,037.91	2,849,431.94	197.11

50 Debt Service								
Tax Jurisdiction								
EL2009S	1,525,232.78	0.00	20-9-438	0.00%	0.00	59,303.12	1,465,929.66	101.40



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LEWISTOWN K-6	711
M1	LEWISTOWN 7-8	187

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

A.	Direct State Aid	(I-A)	2,603,672.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	262,972.75
D.	At Risk Student	(I-D)	29,875.74
E.	Indian Education For All	(I-E)	20,905.44
F.	American Indian Achievement Gap	(I-F)	5,267.00
G.	Data For Achievement	(I-G)	20,016.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	433,161.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	45,636.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	57,197.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	871
B.	BASE Budget Limit	(II-B)	5,351,451.47
C.	Maximum Budget Limit	(II-C)	6,741,617.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,395,336.33
E.	Adopted Budget	(II-E)	6,746,787.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,623,535.63
H.	Maximum Budget Limit	(II-H)	7,075,768.83
I.	Highest Budget Without a Vote	(II-I)	7,018,871.96
J.	Highest Budget	(II-J)	7,075,768.83
K.	Highest Voted Amount	(II-K)	56,896.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,018,871.96



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

A.	Operating Reserve (961)	(III-A)	634,660.44
B.	TIF Operating Reserve (962)	(III-B)	0.00
C.	Excess Reserves	(III-C)	0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)	0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)	634,660.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)	7,018,871.96
1.	BASE Budget Limit	(V-A1)	5,623,535.63
2.	Over-BASE Budget	(V-A2)	1,395,336.33

Funding The BASE Budget:

B.	Direct State Aid	(V-B)	2,603,672.86
1.	Direct State Aid Paid By State	(V-B1)	2,603,672.86
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00
C.	Quality Educator	(V-C)	262,972.75
D.	At Risk Student	(V-D)	29,875.74
E.	Indian Education For All	(V-E)	20,905.44
F.	American Indian Achievement Gap	(V-F)	5,267.00
G.	Data For Achievement	(V-G)	20,016.42
H.	Special Education Allowable Cost Payment	(V-H)	433,161.81
I.	Remaining Fund Balance Available	(V-I)	0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)	3,002.74
1.	Actual Non-Levy Revenue	(V-J1)	3,002.74
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00
3.	TIF Applied To BASE Budget	(V-J3)	0.00
4.	Excess Levy BASE	(V-J4)	0.00
K.	Other Non-Levy Revenue and Funding Sources	(V-K)	0.00
L.	BASE Levy Requirements	(V-L)	2,244,660.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,791,982.01
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	452,678.86
M.	**Subtotal of BASE Budget Revenue	(V-M)	5,623,535.63

Funding The Over-BASE Budget:

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



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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		96.52
	1. District Property Tax Levy Mills	(V-U1)	96.52	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		127.85

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

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



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Submit ID:

01 General Fund

Adopted Budget	0001	7,018,871.96
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Budget Uses

Expenditure Budget	0002	7,018,871.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,603,672.86
Quality Educator	3111	262,972.75
At Risk Student	3112	29,875.74
Indian Education For All	3113	20,905.44
American Indian Achievement Gap	3114	5,267.00
State Special Education Allowable Cost Payment to Districts	3115	433,161.81
Data For Achievement	3116	20,016.42
State - Guaranteed Tax Base Aid	3120	1,791,982.01

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,002.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00



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Submit ID:

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
Other Non-levy Revenue		
District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Levies		
Mandatory Non-isolated Levy	1110(a)	0.00
BASE Levy	1110(b)	452,678.86
Over-BASE Levy	1110(c)	1,395,336.33
District Tax Levy	1110	1,848,015.19
Total Estimated Revenues to Fund Adopted Budget	0004	7,018,871.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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10 Transportation Fund

Adopted Budget	0001	600,000.00
Budget Uses		
Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	94,253.86
Contingency	0006	9,425.39
Over-Schedule	0011	496,320.75
Fund Balance for Budget	TFS48	189,524.31
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	69,524.31
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	51,839.62
State - On-Schedule Transportation Reimbursement	3210	51,839.63
District Tax Levy	1110	425,296.44
District Mills	999	29.42
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

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0258 Lewistown Elem

Submit ID:

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	552,550.66
Budget Uses		
Expenditure Budget	0002	552,550.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	354,592.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	354,592.03
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	196,958.63
District Mills	999	13.62
Total Estimated Revenues to Fund Adopted Budget	0004	552,550.66



Budget Report

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Submit ID:

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 MCI J4500 #7027	2022	49,030.00	0.00	9,806.00	9,806.00
2022 INTL #7235	2022	113,699.96	0.00	22,739.99	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	37,797.86	0.00	7,559.57	7,559.57
2018 MCI J4500 #8974	2021	58,219.20	11,643.84	11,643.84	11,643.84
2021 IC #6977	2021	105,278.17	18,688.23	21,055.63	0.00
2021 S (SPECIAL ED) #6975	2021	110,318.92	0.00	22,063.78	0.00
2014 MCI MOTOR COACH #6743	2020	59,215.20	23,686.08	11,843.04	11,843.04
2020 IC #1473	2020	98,870.81	19,774.16	19,774.16	0.00
2019 IC #5773	2019	97,770.77	19,554.15	19,554.15	0.00
2014 MC J45 #6602	2018	90,000.00	36,000.00	18,000.00	18,000.00
2017 IC #4154	2017	96,956.82	19,391.36	19,391.36	19,391.36
2016 INTL #0568	2015	81,084.22	31,668.62	16,216.84	16,216.84
2015 CES #3528	2014	56,861.27	22,744.50	11,372.25	11,372.25
2013 BLUEBIRD IC #6001	2013	77,553.07	46,531.83	15,510.61	15,510.61
2014 BLUEBIRD IC #1987	2013	80,000.78	32,777.15	16,000.16	16,000.16
2008 MCI J4500 #4870	2012	52,700.00	52,700.00	10,540.00	10,540.00
2012 INTL #1925	2012	88,775.09	53,265.06	17,755.02	17,755.02
2010 INTL #6953	2010	86,699.28	52,019.58	17,339.86	17,339.86
2009 INTL #8205	2008	69,900.38	63,179.48	13,980.08	13,980.08
MOTOROLA MCS 2000	2004	2,721.00	4,081.50	N/A	NA
Total					196,958.63



Budget Report

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0258 Lewistown Elem

Submit ID:

13 Tuition Fund

Adopted Budget	0001	250,000.00
Budget Uses		
Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,787.96
Unreserved Fund Balance Reappropriated	0970	66,787.96
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	183,212.04
District Mills	999	12.67
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

14 Fergus

0258 Lewistown Elem

Submit ID:

14 Retirement Fund

Adopted Budget	0001	925,000.00
Budget Uses		
Expenditure Budget	0002	925,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	247,480.13
Operating Reserve	0961	185,000.00
Unreserved Fund Balance Reappropriated	0970	62,480.13
Estimated Funding Sources		
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	861,019.87
Total Estimated Revenues to Fund Adopted Budget	0004	925,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

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0258 Lewistown Elem

Submit ID:

17 Adult Education Fund

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



Budget Report

FY 2023

14 Fergus

0258 Lewistown Elem

Submit ID:

19 Non-Operating Fund

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



Budget Report

FY 2023

14 Fergus

0258 Lewistown Elem

Submit ID:

28 Technology Fund

Adopted Budget	0001	171,220.78
Budget Uses		
Expenditure Budget	0002	171,220.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,733.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,733.31
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,489.84
District Tax Levy	1110	61,497.63
District Mills	999	4.25
Total Estimated Revenues to Fund Adopted Budget	0004	171,220.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

14 Fergus

0258 Lewistown Elem

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	120,462.49
Budget Uses		
Expenditure Budget	0002	120,462.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,828.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	112,828.30
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,134.19
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	120,462.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

14 Fergus

Submit ID:

0258 Lewistown Elem

50 Debt Service Fund

EL2009S

Taxable Value		14,456,661.00
Adopted Budget	0001	1,525,232.78

Budget Uses

Expenditure Budget	0002	1,525,232.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	59,303.12
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,465,929.66
Jurisdiction Mills	999	101.40
Total Estimated Revenues to Fund Adopted Budget	0004	1,525,232.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	02/03/2022	06/30/2042	20,400,000.00	20,030,000.00	370,000.00	1,154,782.78	450.00
Total Bond Requirements							1,525,232.78
Total Debt Service Requirements						0002	1,525,232.78



Budget Report

FY 2023

14 Fergus

Submit ID:

0258 Lewistown Elem

61 Building Reserve Fund

Adopted Budget	0001	1,205,706.68
Budget Uses		
Expenditure Budget	0002	1,205,706.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	994,396.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	994,396.68
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	2,500.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	74,357.99
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	98,000.00
Building Reserve Permissive Levy	1110(b)	36,452.01
District Tax Levy	1110	134,452.01
District Mills	999	9.30
Building Reserve Voted Mills	0134	6.78
Building Reserve Permissive Mills	0135	2.52
Total Estimated Revenues to Fund Adopted Budget	0004	1,205,706.68

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	588,000.00	98,000.00	98,000.00
Total						98,000.00

LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/18/2022

Agenda Item No.

9

ITEM TITLE: APPROVE HIGH SCHOOL BUDGET FOR THE 2022-2023 FISCAL YEAR

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

SUMMARY:

The Board of Trustees needs to approve the High School Budget for the 2022-2023 School Year.

SUGGESTED ACTION: Approve High School Budget for the 2022-2023 School Year

☒ **Additional Information Attached**

NOTES:

	Motion	Second	Aye	Nay	Abstain	Other
<i>Board Action</i>						
Bailey						
Birdwell						
Koterba						
Southworth						
Brady						
Heintz						
Fulbright						



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

Due Dates:

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

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

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

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	346	15,742,002

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

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

Certification

District Clerk:

Rebekah Rhoades

(Signature)

(Date)

Chairperson, School Trustees:

Doreen Heintz

(Signature)

(Date)

County Superintendent:

Rhonda Long

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,352,482.33	302,417.33	10%	9.02%	0.00	2,316,992.66	1,035,489.67	65.80
10 Transportation	310,000.00	62,000.00	20%	20.00%	48,018.35	45,007.36	216,974.29	13.78
11 Bus Depreciation Reserve	294,922.95	0.00	N/A	0.00%	94,324.29	500.00	200,098.66	12.71
13 Tuition	127,482.00		N/A		1,419.44	0.00	126,062.56	8.01
14 Retirement	475,000.00	95,000.00	20%	20.00%	61,928.30	413,071.70		
17 Adult Education	48,050.00	16,817.50	35%	35.00%	48,055.42	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	295,496.31	0.00	N/A	0.00%	238,315.75	3,015.51	54,165.05	3.44
29 Flexibility	196,843.04	0.00	N/A	0.00%	176,966.62	19,876.42	0.00	0.00
61 Building Reserve	836,736.53	0.00	N/A	0.00%	684,006.53	36,790.00	115,940.00	7.37
Total of All Funds	5,937,013.16	476,234.83			1,353,034.70	2,835,253.65	1,748,730.23	111.11

50 Debt Service								
Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FERGUS HS 9-12 346

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

A.	Direct State Aid	(I-A)	1,316,850.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	111,912.98
D.	At Risk Student	(I-D)	8,673.63
E.	Indian Education For All	(I-E)	8,054.88
F.	American Indian Achievement Gap	(I-F)	2,748.00
G.	Data For Achievement	(I-G)	7,712.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,754.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,583.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	48,853.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	343
B.	BASE Budget Limit	(II-B)	2,485,362.76
C.	Maximum Budget Limit	(II-C)	3,098,231.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	807,783.24
E.	Adopted Budget	(II-E)	3,293,146.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,576,771.39
H.	Maximum Budget Limit	(II-H)	3,208,169.29
I.	Highest Budget Without a Vote	(II-I)	3,352,482.33
J.	Highest Budget	(II-J)	3,352,482.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,352,482.33



Budget Report

FY 2023

14 Fergus

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Submit ID:

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

A.	Operating Reserve (961)	(III-A)		302,417.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		302,417.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,352,482.33
1.	BASE Budget Limit	(V-A1)	2,576,771.39	
2.	Over-BASE Budget	(V-A2)	775,710.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,316,850.60
1.	Direct State Aid Paid By State	(V-B1)	1,316,850.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		111,912.98
D.	At Risk Student	(V-D)		8,673.63
E.	Indian Education For All	(V-E)		8,054.88
F.	American Indian Achievement Gap	(V-F)		2,748.00
G.	Data For Achievement	(V-G)		7,712.34
H.	Special Education Allowable Cost Payment	(V-H)		52,754.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,234.05
1.	Actual Non-Levy Revenue	(V-J1)	1,234.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,066,830.29
1.	State - Guaranteed Tax Base Aid	(V-L1)	807,051.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	259,778.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,576,771.39

Funding The Over-BASE Budget:

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



Budget Report

FY 2023

14 Fergus

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Submit ID:

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		775,710.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		775,710.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.52
U.	Over-BASE Mills	(V-U)		49.28
	1. District Property Tax Levy Mills	(V-U1)	49.28	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		65.80

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

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



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

01 General Fund

Adopted Budget	0001	3,352,482.33
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Budget Uses

Expenditure Budget	0002	3,352,482.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,316,850.60
Quality Educator	3111	111,912.98
At Risk Student	3112	8,673.63
Indian Education For All	3113	8,054.88
American Indian Achievement Gap	3114	2,748.00
State Special Education Allowable Cost Payment to Districts	3115	52,754.62
Data For Achievement	3116	7,712.34
State - Guaranteed Tax Base Aid	3120	807,051.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,234.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00



Budget Report

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Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
Other Non-levy Revenue		
District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Levies		
Mandatory Non-isolated Levy	1110(a)	0.00
BASE Levy	1110(b)	259,778.73
Over-BASE Levy	1110(c)	775,710.94
District Tax Levy	1110	1,035,489.67
Total Estimated Revenues to Fund Adopted Budget	0004	3,352,482.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

10 Transportation Fund

Adopted Budget	0001	310,000.00
Budget Uses		
Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	40,688.51
Contingency	0006	4,068.85
Over-Schedule	0011	265,242.64
Fund Balance for Budget	TFS48	110,018.35
Operating Reserve	0961	62,000.00
Unreserved Fund Balance Reappropriated	0970	48,018.35
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	22,378.68
State - On-Schedule Transportation Reimbursement	3210	22,378.68
District Tax Levy	1110	216,974.29
District Mills	999	13.78
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	294,922.95
Budget Uses		
Expenditure Budget	0002	294,922.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,324.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,324.29
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	200,098.66
District Mills	999	12.71
Total Estimated Revenues to Fund Adopted Budget	0004	294,922.95



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 MCI J4500 #7027	2022	196,120.00	0.00	39,224.00	0.00
2022 INTL #7235	2022	48,728.55	0.00	9,745.71	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	16,199.08	0.00	3,239.82	3,239.82
2018 MCI J4500 #8974	2021	232,876.80	18,512.72	46,575.36	0.00
2021 IC #6977	2021	45,119.22	0.00	9,023.84	0.00
2021 S (SPECIAL ED) #6975	2021	47,279.54	0.00	9,455.91	0.00
2014 MCI MOTOR COACH #6743	2020	232,303.80	66,019.86	46,460.76	23,000.00
2020 IC #1473	2020	44,446.44	0.00	8,889.29	0.00
2019 IC #5773	2019	48,155.75	0.00	9,631.15	0.00
2014 MC J45 #6602	2018	270,000.00	185,825.10	54,000.00	54,000.00
2017 INTL #4154	2017	47,754.85	19,101.94	9,550.97	0.00
2016 INTL #0568	2015	39,937.00	15,974.80	7,987.40	0.00
2015 CES #3528	2014	28,006.30	11,202.52	5,601.26	0.00
2013 BLUEBIRD IC #6001	2013	38,197.78	30,558.24	7,639.56	7,639.56
2014 BLUEBIRD IC #1987	2013	39,403.37	31,522.68	7,880.67	7,880.67
2008 MCI J4500 #4870	2012	257,300.00	257,300.00	51,460.00	51,460.00
2012 INTL #1925	2012	43,725.05	37,070.38	8,745.01	8,745.01
2010 INTL #6953	2010	44,604.02	44,604.00	8,920.80	8,920.80
2009 INTL #8205	2008	34,428.62	51,642.93	N/A	NA
1999 MCI #1249	2005	176,064.00	175,851.20	35,212.80	35,212.80
1996 MCI 7835	2004	131,019.00	196,528.50	N/A	NA
MOTOROLA MCS 2000	2004	2,653.50	3,980.25	N/A	NA
MOTOROLA MSC2000	2004	2,721.50	4,082.25	N/A	NA
Total					200,098.66



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

13 Tuition Fund

Adopted Budget	0001	127,482.00
Budget Uses		
Expenditure Budget	0002	127,482.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,419.44
Unreserved Fund Balance Reappropriated	0970	1,419.44
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	126,062.56
District Mills	999	8.01
Total Estimated Revenues to Fund Adopted Budget	0004	127,482.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

14 Retirement Fund

Adopted Budget	0001	475,000.00
Budget Uses		
Expenditure Budget	0002	475,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	156,928.30
Operating Reserve	0961	95,000.00
Unreserved Fund Balance Reappropriated	0970	61,928.30
Estimated Funding Sources		
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	412,571.70
Total Estimated Revenues to Fund Adopted Budget	0004	475,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	48,050.00
Budget Uses		
Expenditure Budget	0002	48,050.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,872.92
Operating Reserve	0961	16,817.50
Unreserved Fund Balance Reappropriated	0970	48,055.42
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	5.42



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

19 Non-Operating Fund

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



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

28 Technology Fund

Adopted Budget	0001	295,496.31
Budget Uses		
Expenditure Budget	0002	295,496.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	238,315.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	238,315.75
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,515.51
District Tax Levy	1110	54,165.05
District Mills	999	3.44
Total Estimated Revenues to Fund Adopted Budget	0004	295,496.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	196,843.04
Budget Uses		
Expenditure Budget	0002	196,843.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	176,966.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	176,966.62
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	19,376.42
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	196,843.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

50 Debt Service Fund

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



Budget Report

FY 2023

14 Fergus

0259 Fergus H S

Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	836,736.53
Budget Uses		
Expenditure Budget	0002	836,736.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	684,006.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	684,006.53
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	2,000.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	34,790.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	98,000.00
Building Reserve Permissive Levy	1110(b)	17,940.00
District Tax Levy	1110	115,940.00
District Mills	999	7.37
Building Reserve Voted Mills	0134	6.23
Building Reserve Permissive Mills	0135	1.14
Total Estimated Revenues to Fund Adopted Budget	0004	836,736.53

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	588,000.00	98,000.00	98,000.00
Total						98,000.00

LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/18/2022

Agenda Item No.

10

ITEM TITLE: APPROVE BUS STOPS REQUIRING STUDENTS TO CROSS IN FRONT OF BUS

Requested By: Board of Trustees **Prepared By:** Rob Odermann

SUMMARY:

The Board of Trustees needs to approve the bus stops that may require students to cross the road upon pickup and drop-off in order to comply with the following:

- [HB 267](#) (codified in [§ 61-8-351, MCA](#)) by the Legislature (see below for specific reference)
 - (5) (a) When a school bus route includes a bus stop that requires a school child to cross a roadway, the school bus must be equipped with an extended stop arm that partially obstructs the roadway. A school child may not cross a roadway to enter or exit from a school bus unless the roadway has been partially obstructed by the extended stop arm.
 - (b) The extended stop arm must be equipped with additional flashing red lights as specified in 61-9-402 and must be capable of extending a distance of at least 54 inches from the school bus at a height of not less than 36 inches.
 - (c) The board of trustees shall approve each school bus stop that requires a school child to cross a roadway.
 - (d) A school bus that experiences a mechanical problem or an emergency that requires the school bus to stop at a non-designated bus stop is not subject to the requirements of this subsection (5).
- [2022 Montana School Bus Standards](#) by the Montana Board of Public Education.

SUGGESTED ACTION: Approve bus stops requiring students to cross in front of bus

☒ **Additional Information Attached**

NOTES:

	Motion	Second	Aye	Nay	Abstain	Other
<i>Board Action</i>						
Bailey						
Birdwell						
Koterba						
Southworth						
Brady						
Heintz						
Fulbright						

Route 1:

AM:

Crowley Ave (mailboxes)

PM:

Crowley Ave/Fern Lane intersection (mailboxes)
 Carters Pond stop – Miller

Route 2:

AM:

Marcella (mail boxes)
 Boyd and NE Broadway intersection

PM:

Boyd and NE Broadway intersection
 Broadway and Marcella at stop sign

Route 3:

NONE

Route 4:

AM:

Timberline Road on Spring Creek road

PM:

449 Upper Spring Creek Road
 3089 Spring Creek Road
 3691 Upper Spring Creek Road
 237 Boot Jack Lane on Spring Creek Road

Route 5:

AM:

981 Berberet Drive on Castle Butte Road
 1096 Castle Butte Road
 230 Castle Butte Road

PM:

296 Roundhouse Rd
 209 Castle Butte Rd
 433 Castle Butte Rd
 1096 Castle Butte Rd
 440 Castle Ridge Dr.
 Castle Ridge Dr. and Cowboy Heaven Dr.
 981 Berberet Dr. on Castle Butte Road

Route 6:

AM:

2751 Casino Creek Rd
 Cottonwood/Casino Creek Rd intersection
 298 Single Pine Rd
 Moe Rd/Casino Creek Rd intersection
 Kolar Lane/Casino Creek Rd intersection
 Sharptail Ave./Casino Creek Rd intersection

PM:

Bluebird Lane/Casino Creek Rd
 1599 Casino Creek Rd
 1025 Casino Creek Rd
 1241 Casino Creek Rd
 2157 Casino Creek Rd
 Casino Creek Rd/Cottonwood Creek Rd intersection
 298 Single Pine Rd
 4133 Cottonwood Creek Rd.
 4635 Cottonwood Creek Rd.
 1228 Sandhill Rd

Route 7:

AM:

H street /G street intersection

PM:

None

Route 8:

AM:

Clegg Lane/Hanover Rd intersection
 Meadowbrook Rd/Hanover Rd intersection
 Fox Hollow Subdivision/Wolverine Creek Road
 intersection (mailboxes)
 Cheadle St/Joyland Rd intersection
 Reynolds St/Joyland Rd intersection

PM:

Warr St/Joyland Rd intersection
 Reynolds St/Joyland Rd intersection
 Vrooman St/Joyland Rd intersection
 Fox Hollow Subdivision/Wolverine Creek Road
 intersection (mailboxes)
 Juniper Lane/Scotts Crossing intersection
 Clegg Lane/Hanover Rd intersection
 849 Hanover Rd
 556 Bitterroot Dr.

Route 11:

None

LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/18/2022

Agenda Item No.

11

ITEM TITLE: APPROVE PERSONNEL REPORT

Requested By: Board of Trustees Prepared By: Thom Peck

SUMMARY:

Attached is the Personnel Report for your review.

SUGGESTED ACTION: Approve All Items

☒ **Additional Information Attached**

NOTES:

	Motion	Second	Ave	Nav	Abstain	Other
<i>Board Action</i>						
Bailey						
Birdwell						
Koterba						
Southworth						
Brady						
Heintz						
Fulbright						

**LEWISTOWN PUBLIC SCHOOLS
LEWISTOWN, MONTANA**

Thursday August 18, 2022

<i>EMPLOYEE NAME</i>	<i>POSITION</i>	<i>LOCATION</i>	<i>RECOMMENDED ACTION</i>	<i>EFFECTIVE DATE</i>	<i>RECOMMENDED BY</i>	<i>COMMENTS</i>
CARRIERA, Brandon	First Assistant Football Coach	Jr. High School	Approve appointment on schedule - (0.057 X \$35,269.00) \$2,010.33	8/18/2022	Jeff Friesen	Pending a successful background check -Replacing Tom Webb
WEBB, Tom	Volunteer Football Coach	Fergus High School		8/18/2022	Paul Bartos	Replacing John Sanford

EXECUTIVE SESSION

As per the provisions of 2-3-203
Montana Codes Annotated.

The Board Chair,
will now call for an Executive Session
deeming the demands of individual privacy
clearly exceed the merits of public disclosure.

All parties not involved in the Executive
Session are asked to leave the Board Room
at this time.

LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/18/2022

Agenda Item No.

12

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

ITEM TITLE: EXECUTIVE SESSION - HEARING ON RECOMMENDATION FOR RE-ENROLLMENT OF STUDENT AFTER EXPULSION

Requested By: Board of Trustees Prepared By: Thom Peck

SUMMARY:

Superintendent Thom Peck will present to the Board of Trustees information on the recommendation for re-enrollment of a student after previous expulsion.

SUGGESTED ACTION:

☐ Additional Information Attached Estimated cost/fund source _____

NOTES:

LEWISTOWN PUBLIC SCHOOLS
Lewistown, Montana

BOARD AGENDA ITEM

Meeting Date

08/18/2022

Agenda Item No.

13

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

ITEM TITLE: ACTION ON RECOMMENDATION FOR RE-ENROLLMENT

Requested By: Board of Trustees Prepared By: Thom Peck

SUMMARY:

Following Executive Session, the Board will need to make a decision on the recommendation for re-enrollment of a student after previous expulsion.

SUGGESTED ACTION: Action on recommendation for re-enrollment

☐ Additional Information Attached Estimated cost/fund source _____

NOTES:

	Motion	Second	Aye	Nay	Abstain	Other
<i>Board Action</i>						
Bailey						
Birdwell						
Heintz						
Koterba						
Southworth						
Brady						
Fulbright						

AUGUST 2022						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

OCTOBER 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

NOVEMBER 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

DECEMBER 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

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

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

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

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

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

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

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

PIR DAYS (Pupil Instruction-Related)

August 22	New Staff Orientation
August 29-30	All Staff Orientation/PIR
October 20-21	Staff Development Days Teachers Convention (Billings)
Oct 31-Nov 11	Parent-Teacher Conferences Schedules vary by school PIR November 3rd No school November 3rd-4th
March 27-31	Parent-Teacher Conferences Schedules vary by school Full school days for students
May 15	PIR Day

HOLIDAYS & VACATIONS

No School for Teachers or Students

September 5	Labor Day
November 4	Vacation Day
November 23-25	Thanksgiving Vacation
Dec 23 - Jan 2	Winter Break
February 24	Vacation Day
April 10	Easter Vacation
May 29	Memorial Day

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

PUPIL INSTRUCTION (INCLUDING FLEX DAYS)

First Semester				88 days	Second Semester				91 days	
FIRST QUARTER				DAYS	THIRD QUARTER				DAYS	
First Week	Aug 31	to	Sept 2	3	First Week	Jan 23	to	Jan 27	5	
Second Week	Sept 6	to	Sept 9	4	Second Week	Jan 30	to	Feb 3	5	
Third Week	Sept 12	to	Sept 16	5	Third Week	Feb 6	to	Feb 10	5	
Fourth Week	Sept 19	to	Sept 23	5	Fourth Week	Feb 13	to	Feb 17	5	
Fifth Week	Sept 26	to	Sept 30	5	Fifth Week	Feb 20	to	Feb 23	4	
Sixth Week	Oct 3	to	Oct 7	5	Sixth Week	Feb 27	to	March 3	5	
Seventh Week	Oct 10	to	Oct 14	5	Seventh Week	March 6	to	March 10	5	
Eighth Week	Oct 17	to	Oct 19	3	Eighth Week	March 13	to	March 17	5	
Ninth Week	Oct 24	to	Oct 28	5	Ninth Week	March 20	to	March 24	5	
				40					44	
SECOND QUARTER				DAYS	FOURTH QUARTER				DAYS	
First Week	Oct 31	to	Nov 2	3	First Week	March 27	to	March 31	5	
Second Week	Nov 7	to	Nov 11	5	Second Week	April 3	to	April 7	5	
Third Week	Nov 14	to	Nov 18	5	Third Week	April 11	to	April 14	4	
Fourth Week	Nov 21	to	Nov 22	2	Fourth Week	April 17	to	April 21	5	
Fifth Week	Nov 28	to	Dec 2	5	Fifth Week	April 24	to	April 28	5	
Sixth Week	Dec 5	to	Dec 9	5	Sixth Week	May 1	to	May 5	5	
Seventh Week	Dec 12	to	Dec 16	5	Seventh Week	May 8	to	May 12	5	
Eighth Week	Dec 19	to	Dec 22	4	Eighth Week	May 16	to	May 19	4	
Ninth Week	Jan 3	to	Jan 6	4	Ninth Week	May 22	to	May 26	5	
Tenth Week	Jan 9	to	Jan 13	5	Tenth Week	May 30	to	June 2	4	
Eleventh Week	Jan 16	to	Jan 20	5					47	
				48						
										Total Days 179

PUPIL INSTRUCTION-RELATED DAYS (PIR)	August 22	New Staff Orientation	
	August 29-30	All Staff Orientation/PIR	2.0
	October 20-21	Staff Development Days <i>Teachers Convention</i>	2.0
	Oct 31-Nov 11	Parent-Teacher Conferences <i>Schedules vary by school</i> <i>No school November 3rd & 4th</i>	1.5
	March 27-31	Parent-Teacher Conferences <i>Schedules vary by school</i> <i>Full school days for students</i>	.5
	May 15	PIR Day	1.0
		Floating PIR Day	<u>1.0</u>
			8.0
HOLIDAYS & VACATIONS	Dates Inclusive		
	September 5	Labor Day	
	November 4	Vacation Day	
	November 23-25	Thanksgiving Vacation	
	Dec 23-Jan 2	Winter Break	
	February 24	Vacation Day	
	April 10	Easter Vacation	
	May 29	Memorial Day	
	July 4	Vacation Day (12-mo employees)	