



# SCOBEY SCHOOL DISTRICT #1 2024-2025 ANNUAL BUDGET BOOK

**With the involvement of the entire community, the mission of Scobey Schools is to develop responsible individuals who will respect themselves and the rights of others and to insure educational opportunities for all students which will enable them to achieve success in an ever changing society and to become lifelong learners**



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[www.scobeyschools.com](http://www.scobeyschools.com)

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# PART 1

## About Scobey Schools

*Board of Directors  
Administration & Staff  
Salary and Benefit Breakdown  
Scobey School Stats*

# SCOBAY SCHOOL DISTRICT #1

## BOARD OF DIRECTORS

		<b>Elected</b>	<b>Term Expires</b>
<b>BOARD CHAIR:</b>	<b>Tim Tande</b>	<b>2016</b>	<b>2025</b>
<b>VICE-CHAIR:</b>	<b>Leif Handran</b>	<b>2017</b>	<b>2026</b>
<b>TRUSTEE:</b>	<b>DuWayne Wilson</b>	<b>2020</b>	<b>2026</b>
<b>TRUSTEE:</b>	<b>Logan Olson</b>	<b>2024</b>	<b>2027</b>
<b>TRUSTEE:</b>	<b>Garrett Lund</b>	<b>2024</b>	<b>2027</b>

## COMMITTEES

<b>NEGOTIATIONS:</b>	<b>Tim Tande &amp; DuWayne Wilson</b>
<b>TRANSPORTATION:</b>	<b>Leif Handran &amp; Garrett Lund</b>
<b>BUILDING &amp; GROUNDS:</b>	<b>Leif Handran &amp; Logan Olson</b>
<b>OPERATIONS/ACTIVITIES/PERSONNEL:</b>	<b>Leif Handran &amp; Garrett Lund</b>
<b>FINANCE:</b>	<b>Tim Tande &amp; DuWayne Wilson</b>
<b>POLICY:</b>	<b>Logan Olson &amp; DuWayne Wilson</b>

# SCOBEY SCHOOL DISTRICT #1 ADMINISTRATION & SUPERVISORS

**Greg Hardy.....Superintendent**

**Caitlin Buer .....K-12 Principal**

Colleen Drury ~ Business Manager/Clerk ~ 13 Years      Scott Farris ~ Plant Supervisor/Head Custodian ~ 31 Years  
Sean Cromwell ~ Transportation Supervisor ~ 28 Years      Shiralee Girard ~ Food Services Manager ~ 13 Years

## OFFICE STAFF:

Judy States ~ Attendance/Records Clerk/Secretary ~ 24 Years  
Jonna Handran ~ Administrative Bookkeeper/Secretary ~ 14 Years

## KITCHEN STAFF:

Vada Henderson ~ 6 Years      Plengsri Sanden ~ 1<sup>st</sup> Year back

## JANITORIAL STAFF:

Kourtney Voorhees ~ 8 Years  
Darrell Pearce ~ 1 Year

## BUS DRIVERS:

Tammy Nelson ~ 28 Years      Dorothy Holum ~ 35 Years      Dana Fjeld ~ 24 Years      Chance Wilson – 1<sup>st</sup> Year

## ELEMENTARY STAFF: (years of experience)

Dawn Backman ~ 19 Years  
Kyla Cromwell ~ 26 Years  
Paula Ferguson ~ 27 Years  
Jamie Green ~ 17 Years  
Jasmine Johnsrud ~ 13 Years  
Amanda Manternach ~ 12 Years  
Tami Nelson ~ 19 Years  
Lawren Olson ~ 12 Years  
Valita Nelson ~ 16 Years  
BriAnn Heidel ~ 7 Years  
Shalice Maldonado ~ 2<sup>nd</sup> Year

## HIGH SCHOOL STAFF: (years of experience)

Brock Berryhill ~ 20 Years  
Mike Eukin ~ 12 Years  
Kendra Kimball ~ 17 Years  
Haley Pfferkorn – 1<sup>st</sup> Year  
John States ~ 32 Years  
Annette Thievin ~ 27 Years  
Melissa Holum ~ 11 Years  
\*\*Alissa Christensen ~ 9 years – 1<sup>st</sup> Scobey School  
\*\*Nicole Eukin – 2<sup>nd</sup> Year  
\*\*Lucas Knight ~ 1<sup>st</sup> year  
\*\*Karla Leibrand ~ 40 Years  
\*\*Raelee Rask 13 Years  
\*\*K-12 duties

## PARAPROFESSIONAL STAFF:

Nancy Linnell ~ 16 years      Amber Holum ~ 7 Years

Certified Staff for 2024-2025 School Year

Effective 7/1/2024

		Years		Annual Salary	Stipend**Est.	Benefits	Gross Salary
Backman, Dawn	BA+60	19	5th Grade	61,974.33		10,226.52	72,200.85
Berrywell, Brock	MA+30	20	7-12 Social Studies	69,304.14	396.12	10,226.52	79,926.78
Christensen, Alissa	BA+45	9	K-12 Art	50,445.21	322.95	10,226.52	60,994.69
Cromwell, Kyla	BA+60	26	4th Grade	63,104.64		with Sean	63,104.64
Eukin, Mike	MA+15	12	7-12 English	60,327.86	3,229.45	10,226.52	73,783.84
Eukin, Nicole	BA	1	K-12 Music	33,585.90	3,875.34	10,226.52	47,687.76
Ferguson, Paula	BA+60	27	Elementary Title	63,266.11		10,226.52	73,492.63
Green, Jamie	BA+60	17	6th Grade	61,651.39		10,226.52	71,877.91
Heidel, BriAnn	BA+15	8	Kindergarten	44,760.75		10,226.52	54,987.27
Holum, Melissa	BA+15	11	7-12 Science	49,024.26	3,875.33	10,226.52	63,126.11
TBD	BA+15	10	7-12 FCS	47,603.63		10,226.52	57,830.15
Johnsrud, Jasmine	BA+45	13	2nd Grade	57,032.31		Waived	57,032.31
Kimball, Kendra	MA	17	7-12 SPED	61,651.39	645.89	10,226.52	72,523.80
Knight, Lucas	BA	1	K-12 PE	33,585.90	322.95	10,226.52	44,135.37
Leibrand, Karla	MA	40	K-12 Library	65,365.25	322.95	10,226.52	75,914.72
Maldonado, Shalice	BA	3	6th Grade	36,169.13		10,226.52	46,395.66
Manternach, Amanda	BA+45	12	3rd Grade	55,385.94		Waived	55,385.94
Nelson, Tami	BA+15	14	Kindergarten	49,024.26		10,226.52	59,250.78
Nelson, Valita	BA+15	16	K-6 SPED	50,234.73		10,226.52	60,461.26
Olson, Lawren	MA+15	12	1st Grade	60,327.86		Waived	60,327.86
Pfefferkorn, Hayley	BA	3	7-12 Tech Ed	36,169.13	645.89	10,226.52	47,041.55
Rask, Raelee	MA	11	K-12 Counselor	59,388.06	1,291.78	10,226.52	70,906.37
States, John	BA+30	32	7-12 Math	52,738.77	4,198.28	10,226.52	67,163.57
Thievin, Annette	MA	27	7-12 Business	63,266.11	1,291.78	10,226.52	74,784.41
				1,222,120.95	19,126.93	194,303.93	1,435,551.82

Administrative Staff for 2024-2025 School Year

Effective 7/1/2024

Buer, Caitlin	4 years	K-12 Principal	72,337.89	1,937.66	20,062.56	94,338.11
Cromwell, Sean	27 years	Transportation Supervisor	66,020.86		31,096.92	97,117.78
Drury, Colleen	12 years	Business Manager/Clerk	52,000.00	968.83	16,078.08	69,046.91
Farris Scott	30 years	Facilities Manager	52,655.62		10,226.52	62,882.14
Hardy, Greg	6 years	K-12 Superintendent	91,094.85	2,518.96	31,096.92	124,710.73
			334,109.22	5,425.45	108,561.00	448,095.67

Classified Staff for 2024-2025 School Year

Effective 7/1/2024

Girard, Shiralee	13 years	Food Services Manager	28,837.22			28,837.22
Handran, Jonna	14 years	Administrative Assistant/Activitie	40,724.33		10,226.52	50,950.85
Henderson, Vada	6 years	Cook	16.60/hr			-
Holum, Amber	7 years	Paraprofessional	16.83/hr			-
Holum, Dorothy	34 years	Bus Route Driver	17,376.29			17,376.29
Linnell, Nancy	16 years	Paraprofessional	19.25/hr	19.25/hr		-
Nelson, Tammy	27 years	Bus Route Driver	17,598.14			17,598.14
Pearce, Darrell	1 year	Custodian	17.37/hr		10,226.52	10,226.52
Sanden, Plengsri	24 years	Cook	18.00/hr			
States, Judy	24 years	Administrative Assistant/Attendan	38,750.86		10,226.52	48,977.38
Voorhees, Kourtney	8 years	Custodian	17.46/hr		10,226.52	10,226.52
				-	40,906.08	184,192.92

\*\*Stipends are estimates based on FY24 assignments

# Scobey School District #1

## Stats

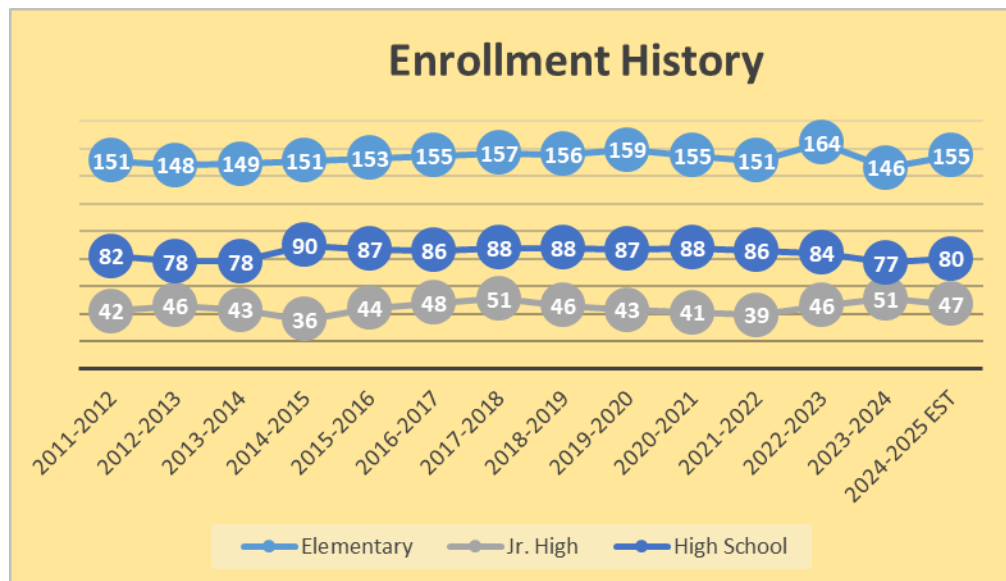
**Enrollment:**

Scobey Schools has seen a steady increase in enrollment for the past several years. The 2024-2025 school year will have two (2) Kindergarten classes and (2) 6th grade classes.

Smallest Class Size – 14 Students

Largest Class Size – 31 Students

Enrollment History			
	Elementary	Jr. High	High School
2011-2012	151	42	82
2012-2013	148	46	78
2013-2014	149	43	78
2014-2015	151	36	90
2015-2016	153	44	87
2016-2017	155	48	86
2017-2018	157	51	88
2018-2019	156	46	88
2019-2020	159	43	87
2020-2021	155	41	88
2021-2022	151	39	86
2022-2023	164	46	84
2023-2024	146	51	77
2024-2025 est	155	47	80



**2024-2025 SCOBEEY PUBLIC SCHOOLS CALENDAR**



Blue – Regular School Day, 8:00 a.m. - 4:05 p.m.  
 Green – No Students; PIR Day for Teachers, 6 hours  
 Red – No School  
 Pink – 12:00 pm Release Day  
 Light Pink – Friday School – Regular Day 8:00 – 4:05

AUGUST 2024						
S	M	T	W	Th	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 2024						
S	M	T	W	Th	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 2024						
S	M	T	W	Th	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 2024						
S	M	T	W	Th	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 2024						
S	M	T	W	Th	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 2025						
S	M	T	W	Th	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 2025						
S	M	T	W	Th	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 2025						
S	M	T	W	Th	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 2025						
S	M	T	W	Th	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 2025						
S	M	T	W	Th	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

Go to: [scobeyschools.com](http://scobeyschools.com) to check for the latest activity and event calendar updates.  
 You can also find us on Facebook as Scobey Schools!



# PART 2

**Review of Prior Year  
2023-2024**

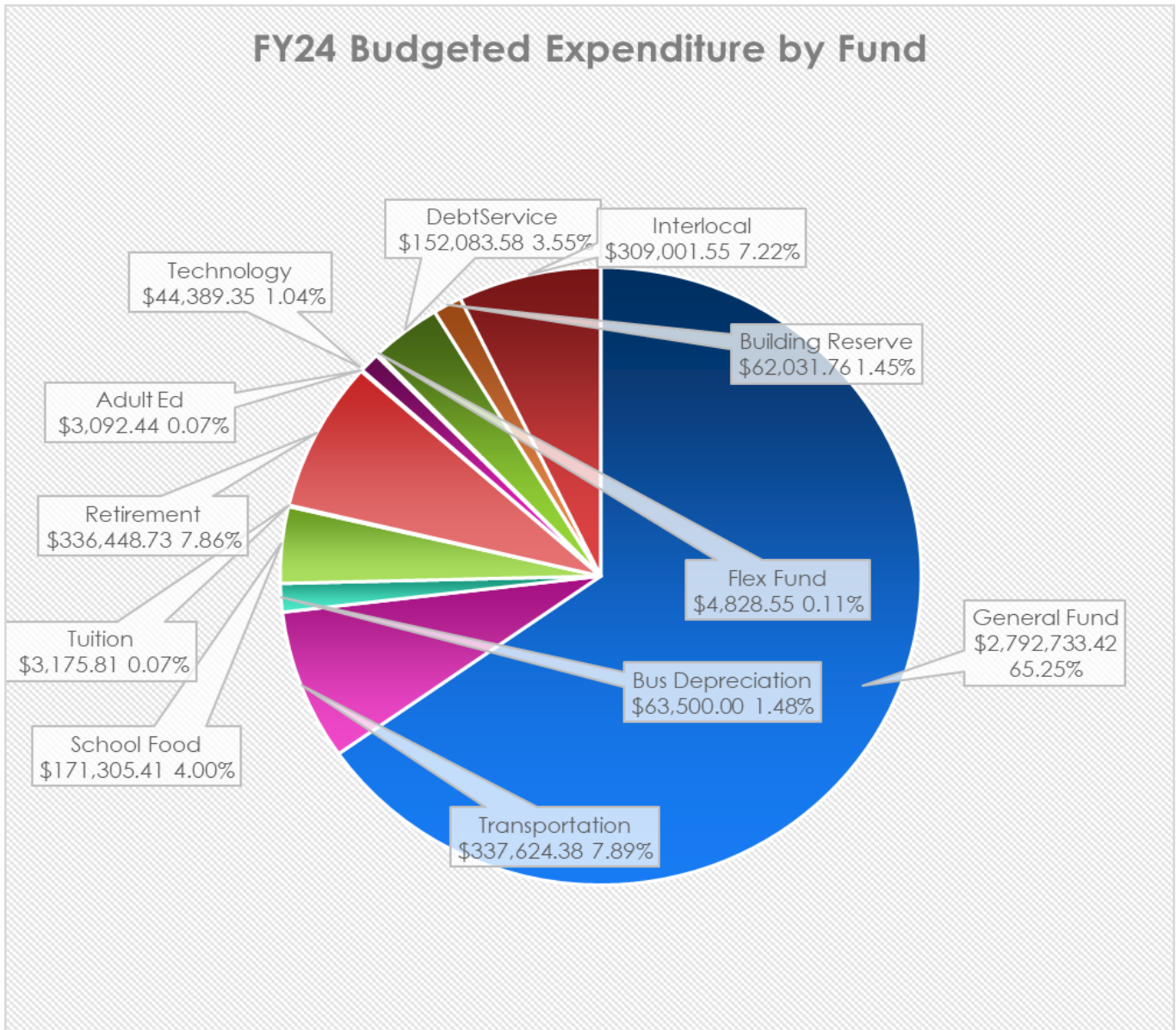
*Final Budget v Actual  
How Did We Spend Funds  
All Things Interlocal*

SCOBEY PUBLIC SCHOOLS  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 6 / 24

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm
201 GENERAL	257,220.80	2,792,733.42	2,792,733.42	2,795,116.81	2,383.39	100%
210 TRANSPORTATION	24,140.75	337,624.38	385,670.16	385,670.16	48,045.78	88%
211 BUS DEPRECIATION	63,500.00	63,500.00	279,322.46	279,322.46	215,822.46	23%
212 SCHOOL FOOD SERVICES	4,029.88	171,305.41	187,531.80	187,531.80	16,226.39	91%
213 TUITION	1.13	3,175.81	4,849.13	4,849.13	1,673.32	65%
214 RETIREMENT	8,692.28	336,448.73	381,907.73	388,997.99	52,549.26	86%
215 MISCELLANEOUS	3,249.08	251,661.09	1,100,270.24	1,100,270.24	848,609.15	23%
217 ADULT EDUCATION	309.67	3,092.44	10,000.00	10,000.00	6,907.56	31%
218 TRAFFIC EDUCATION	188.97	3,932.50	5,750.00	5,750.00	1,817.50	68%
228 STATE TECH GRANT	4,828.24	44,389.35	68,938.64	68,938.64	24,549.29	64%
229 SCHOOL FLEXIBILITY FUND	0.00	4,828.55	47,145.56	47,145.56	42,317.01	10%
250 DEBT SERVICE	120,970.00	152,083.58	153,900.00	153,900.00	1,816.42	99%
261 BUILDING RESERVE FUND	27,594.19	62,031.76	270,667.18	270,667.18	208,635.42	23%
281 ENDOWMENT	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
282 INTERLOCAL	86,055.00	309,001.55	511,887.51	511,887.51	202,885.96	60%
Grand Total:	600,779.99	4,535,808.57	6,210,229.22	6,211,047.48	1,675,238.91	73%

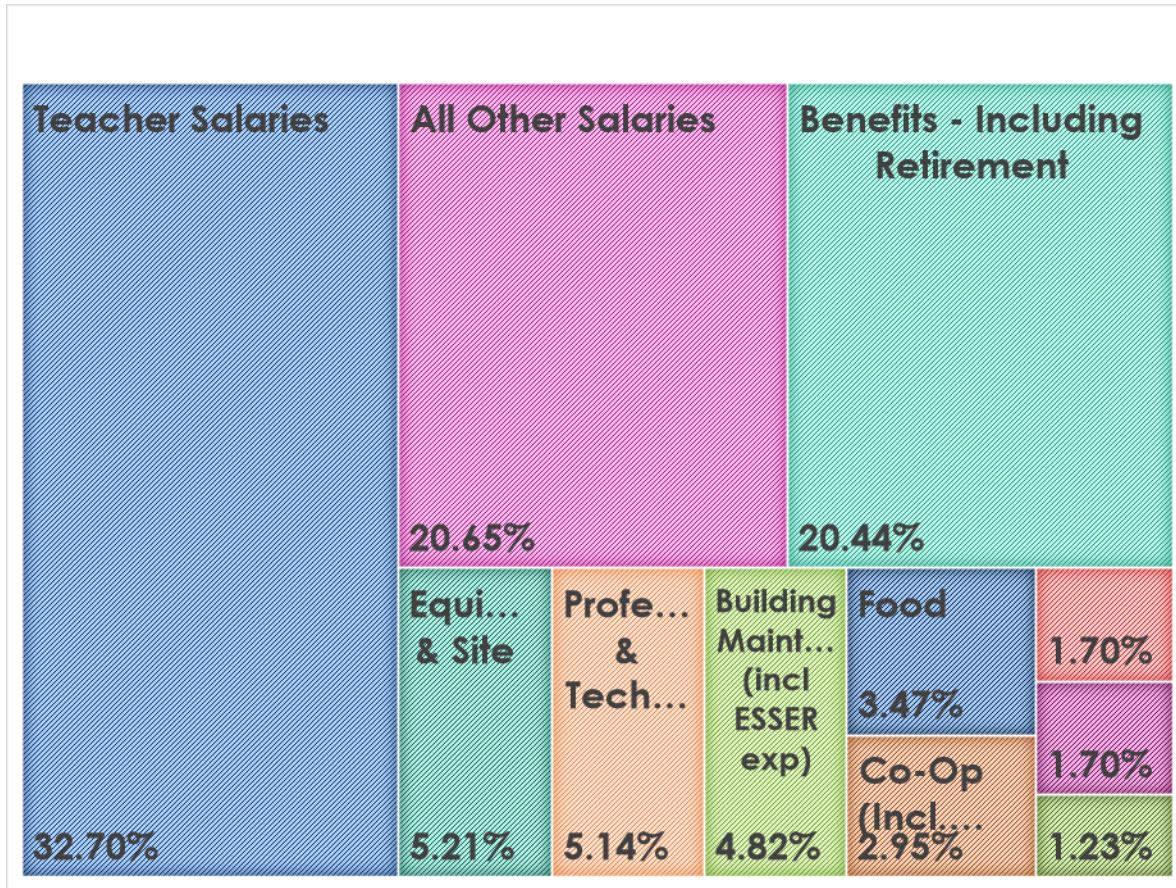
# Expenditures By Fund FY24

General Fund	\$ 2,792,733.42	65.25%
Transportation	\$ 337,624.38	7.89%
Bus Depreciation	\$ 63,500.00	1.48%
School Food	\$ 171,305.41	4.00%
Tuition	\$ 3,175.81	0.07%
Retirement	\$ 336,448.73	7.86%
Adult Education	\$ 3,092.44	0.07%
Technology	\$ 44,389.35	1.04%
Flex Fund	\$ 4,828.55	0.11%
Debt Service	\$ 152,083.58	3.55%
Building Reserve	\$ 62,031.76	1.45%
Interlocal	\$ 309,001.55	7.22%
	4,280,214.98	91.33%



# Expenditures By Type FY24

Teacher Salaries	1,150,794.88	32.70%
All Other Salaries	726,567.47	20.65%
Benefits - Including Retirement	719,166.18	20.44%
Building Maintenance (incl ESSER exp)	169,486.77	4.82%
Professional & Technical	180,999.91	5.14%
Fuel	59,959.40	1.70%
Food	122,064.25	3.47%
Instructional Supplies	59,714.56	1.70%
Equipment & Site	183,484.00	5.21%
Dues, Fees & Travel	43,307.36	1.23%
Co-Op (Incl. Retirement)	103,664.20	2.95%
	3,519,208.98	100.00%



# ALL THINGS INTERLOCAL

In 2021, we entered into an Interlocal Agreement with Glasgow and Kircher school districts. Scobey Schools is the custodian of the fund (i.e. the money is in our account...). The purpose of this fund is to allow the district to move money at year end to a fund that can be utilized for any purpose. For our district this meant allowing the end of year spending to be more fiscally responsible, along with building a fund that could be used for larger purposes.

The Agreement expired on June 30, 2024, however all three schools wished to continue with the Agreement for another three year. New expiration date of the fund is June 30, 2027.

## WHAT DID WE SPEND IT ON

<b>Scobey</b>				
6/2/2021	Transfer			\$ 92,000.00
6/30/2021	Payroll Expenses		1,297.26	\$ 90,702.74
7/30/2021	Expenses		24,408.87	\$ 66,293.87
8/30/2021	Supplies		7,319.85	\$ 58,974.02
	Supplies		165.30	\$ 58,808.72
	Supplies		23.54	\$ 58,785.18
	Supplies		523.72	\$ 58,261.46
			-	\$ 58,261.46
	Sheridan Electric - Lights		31,927.52	\$ 26,333.94
			-	\$ 26,333.94
	Expenses		3,006.78	\$ 23,327.16
6/30/2022	Transfer	5,000.00	-	\$ 28,327.16
7/31/2022	Supplies		70.97	\$ 28,256.19
8/30/2022	Supplies		3,450.54	\$ 24,805.65
9/30/2022	Supplies		778.14	\$ 24,027.51
6/30/2023	Transfer	46,800.00		\$ 70,827.51
7/30/2023	Teacher Direct		83.48	\$ 70,744.03
	Lakeshore Learning		63.23	\$ 70,680.80
	Really Good Stuff		111.23	\$ 70,569.57
8/30/2023	School Specialty		520.53	\$ 70,049.04
9/30/2023	Success by Design		39.20	\$ 70,009.84
10/30/2023	Evan Moore		29.96	\$ 69,979.88
1/30/2024	Interest	96.19		\$ 70,076.07
2/28/2024	Interest	245.77		\$ 70,321.84
3/31/2024	Interest	232.81		\$ 70,554.65
4/30/2024	Interest	257.60		\$ 70,812.25
5/31/2024	Interest	235.94		\$ 71,048.19
6/30/2024	Sudies Weekly		873.38	\$ 70,174.81
	TCI		8,485.50	\$ 61,689.31
	Transfer from General Fund	115,750.00		\$ 177,439.31
	Interest	250.76		\$ 177,690.07



<b>Glasgow</b>		Tfr in	Tfr out	
6/30/2021	Deposit			\$ 370,000.00
6/27/2022	Gym refinish - Glasgow School		39,997.50	\$ 330,002.50
7/1/2022	Transfer in	106,000.00		\$ 436,002.50
8/30/2022	Gym refinish - Glasgow School		39,997.50	\$ 396,005.00
7/6/2023	MSGIA		187,887.00	\$ 208,118.00
9/1/2023	Transfer in	125,000.00		\$ 333,118.00
11/23/2024	Montana Technical Services		8,000.00	\$ 325,118.00
1/31/2024	Interest	379.10		\$ 325,497.10
2/20/2024	Sawas Learning Company		16,853.04	\$ 308,644.06
2/28/2024	Interest	968.63		\$ 309,612.69
3/31/2024	Interest	1,081.61		\$ 310,694.30
4/30/2024	Interest	1,015.23		\$ 311,709.53
5/31/2024	Interest	1,097.43		\$ 312,806.96
6/20/2024	American Bus Sales		86,055.00	\$ 226,751.96
6/30/2024	Interest	1,024.66		\$ 227,776.62

<b>Kircher</b>		Tfr in	Tfr out	
7/1/2021	Deposit			\$ 10,000.00
7/1/2022	Transfer in	20,000.00		\$ 30,000.00
8/30/2023	Transfer In	35,000.00		\$ 65,000.00
1/31/2024	Interest	90.52		\$ 65,090.52
2/28/2024	Interest	231.32		\$ 65,321.84
3/31/2024	Interest	216.24		\$ 65,538.08
4/30/2024	Interest	242.44		\$ 65,780.52
5/31/2024	Interest	218.86		\$ 65,999.38
6/30/2024	Interest	236.00		\$ 66,235.38
				\$ 66,235.38

# PART 3

2024-2025 Plan

*Fund Summaries*

*2024-2025 Line Item Budget*

*2024-2025 OPI Proposed Budget*

*Budget Breakdown*

*OPI Budget Prior Years' Summary*

# BUDGETED vs NON-BUDGETED FUNDS

Section 20-9-201, Montana Code Annotated (MCA), provides that a formal budget be adopted for the following “budgeted funds” to expend any money from these funds:

- 201 General Fund
- 210 Transportation Fund
- 211 Bus Depreciation Reserve Fund
- 213 Tuition Fund
- 214 Retirement Fund
- 217 Adult Education Fund
- 228 Technology Fund
- 229 Flexibility Fund
- 250 Debt Service Fund
- 261 Building Reserve Fund

All other funds are classified as “nonbudgeted funds”. Section 20-9-210, MCA, limits expenditures from these funds to the amount of the **cash balance** in a fund.

The following are Non-Budgeted funds for Scobey Schools:

- 212 School Food
- 215 Miscellaneous
- 218 Drivers Education
- 221 Compensated Absences
- 260 Building Fund
- 281 Endowment Fund
- 282 Interlocal/Multi-District Fund
- 284 Student Accounts
- 260 Building Fund

These funds still have a line-item budget, however it is based solely on the cash on hand and the amount that is projected to come in as revenue for the upcoming year.



# BUDGETED FUNDS



# GENERAL FUND - 201

**201 GENERAL FUND** - The General Fund is authorized by Section 20-9-301, MCA, for the purpose of financing general maintenance and operational costs of a district not financed by other funds.

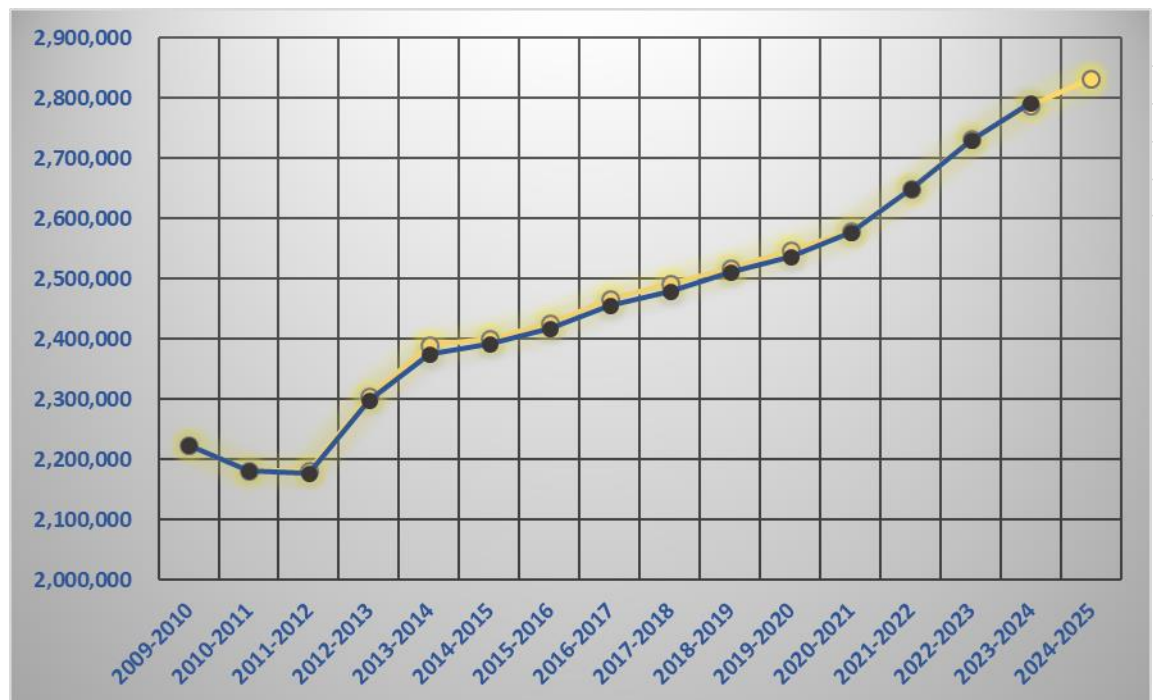
The General Fund is a budgeted fund that requires a *voted levy* to increase the budget until the District reaches the maximum budget allowed.



## GENERAL FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash
2009-2010	2,225,000	2,224,717	489,871
2010-2011	2,182,243	2,181,687	366,417
2011-2012	2,182,243	2,176,918	349,083
2012-2013	2,305,949	2,298,201	302,760
2013-2014	2,390,588	2,374,913	334,297
2014-2015	2,401,834	2,393,069	312,483
2015-2016	2,427,173	2,417,629	303,838
2016-2017	2,466,494	2,455,710	331,153
2017-2018	2,491,405	2,480,675	316,381
2018-2019	2,518,061	2,511,089	315,539
2019-2020	2,546,978	2,536,688	326,803
2020-2021	2,579,202	2,578,197	301,045
2021-2022	2,650,541	2,648,931	321,862
2022-2023	2,731,909	2,731,677	350,530
2023-2024	2,788,051	2,792,733	322,180
2024-2025	2,833,343		

## TREND DATA



# TRANSPORTATION FUND – 210

**210 TRANSPORTATION FUND** - Authorized by Section 20-10-143, MCA, for the purpose of:

- \*\* financing the maintenance and operation of district owned school buses
- \*\* contracts with private carriers for school bus service
- \*\* individual transportation contracts; and
- \*\* any amount necessary for the purchase, rental, or insurance of yellow school buses or operation of the transportation program.



The fund may be used **only** to support costs of home-to-school transportation. Costs of field trips, travel costs related to extracurricular activities and athletics, and staff travel costs are **NOT ALLOWABLE** costs of the fund

The State and County share in funding “on-schedule costs” that are based on:

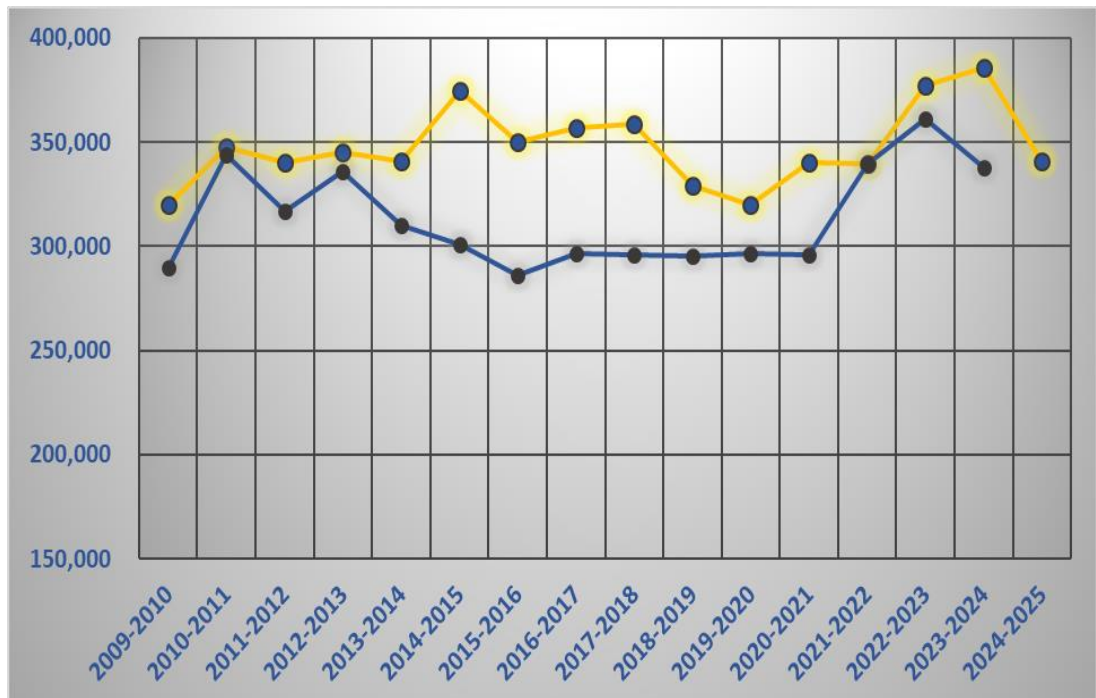
- \* number of eligible students riding
- \* bus route miles
- \* rated capacity (size) of the bus

Additional funding is provided by a district transportation fund levy.

## TRANSPORTATION FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash Balance
2009-2010	320,000	289,845	95,784.36
2010-2011	347,589	344,164	32,517.91
2011-2012	340,000	317,086	17,993.37
2012-2013	345,000	336,255	13,973.97
2013-2014	340,588	310,353	8,978.50
2014-2015	374,982	300,718	121,532.11
2015-2016	350,000	286,398	94,396.10
2016-2017	357,046	296,711	82,351.94
2017-2018	358,780	296,243	74,996.62
2018-2019	329,114	295,436	47,925.35
2019-2020	320,000	296,663	48,304.58
2020-2021	340,000	296,064	67,794.78
2021-2022	339,502	339,436	36,151.61
2022-2023	377,465	360,917	41,721.18
2023-2024	385,670	337,624	83,262.49
2024-2025	341,176		

## TREND DATA



# BUS DEPRECIATION FUND -211

**211 BUS DEPRECIATION RESERVE FUND** - Authorized by Section 20-10-147, MCA, for the purpose of financing the replacement of buses and two-way radio equipment owned by a school district. Fund may be used to replace route buses or athletics/activities buses and to purchase additional yellow school buses and E Buses (suburban style) for routes.

However, the Bus Depreciation Fund MAY NOT be used to purchase additional athletics/activities buses. Districts wishing to purchase these buses can do so from their General Fund, Extracurricular Fund, or Impact Aid Fund, if applicable

CURRENT FLEET	Year Purchase	Original cost	Max 150% Depreciation	2024-2025 Actual Budget	Depreciate after 2024-2025	
2016 IHC 54 Passenger #4DRBUC8P4GB013263	2016	95,000.00	142,500.00	12,700.00	-	54 PASS
2007 MCI J4500 Cruiser	2018	275,000.00	412,500.00	55,000.00	212,500.00	ACTIVITY
2013 Ford Diamond Shuttle	2018	32,400.00	48,600.00	6,480.00	10,100.00	ACTIVITY
2017 Thomas 051MS #1HA6GUBGXHN005207	2018	70,444.00	105,666.00	14,088.80	20,222.80	16 PASS
2021 Thomas Mintour DRW 1HA6GUBGXLN009606	2021	71,005.00	106,507.50	14,201.00	63,904.50	27 PASS
2013 Ford E350 Mini	2022	40,000.00	60,000.00	8,000.00	36,000.00	ACTIVITY
2022 Ford Expedition	2023	68,000.00	102,000.00	13,600.00	74,800.00	ACTIVITY/ROUTE
2024 Ford Expedition	2024	71,000.00	106,500.00	14,200.00	92,300.00	ACTIVITY/ROUTE
2013 Chev Bluebird Microbus #1GB6G5BG8D1175341	2015	35,900.00				18 PASS
2015 Thomas Minotour #1GB6G5BG7E1174442	2015	63,647.00				16 PASS
2012 Bluebird Vision	2011	82,000.00				
2001 LTC 48 Passenger Cruiser	2013	34,000.00				54 PASS
2000 Bluebird 42 pass #1GBG7T1C5XJ108899	2000	52,310.00				42 PASS
2007 International #4DRBUAAM57B490059	2006	58,860.00				36 PASS
2004 Internation AL 48 pass #4DRBRAAM74B961531	2003	56,030.00				48 PASS
2012 Bluebird Vision #1BAKCCPH6CF282620	2011	82,000.00			-	54 PASS

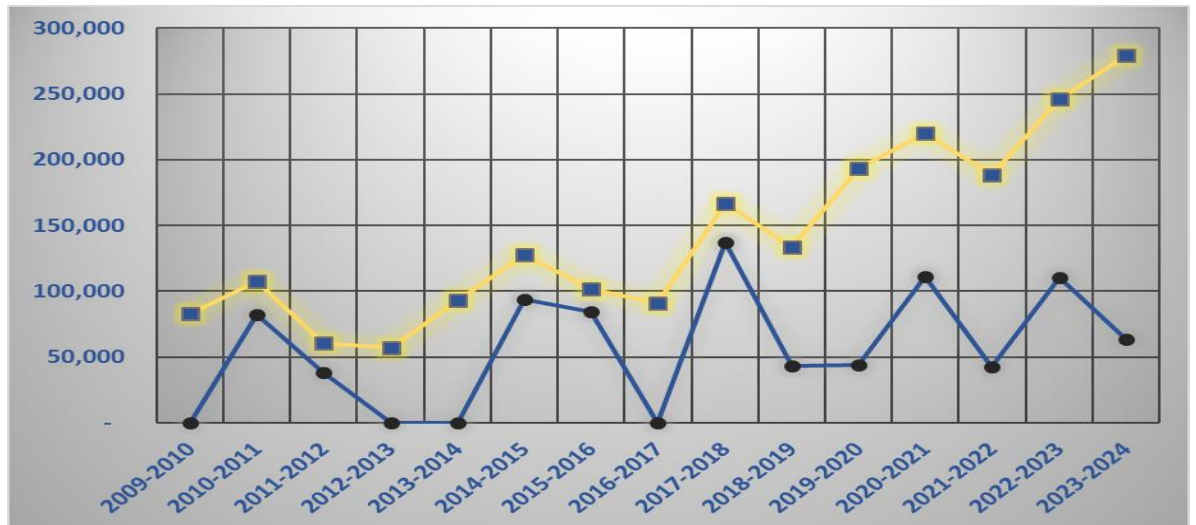
## BUS DEPRECIATION

### FUND LEVY



Year	Budgeted	Actual Spent	Ending Cash E
2009-2010	82,765	-	72,353
2010-2011	107,353	82,000	25,350
2011-2012	60,350	38,000	22,014
2012-2013	57,350	-	57,942
2013-2014	92,942	-	92,763
2014-2015	127,763	93,900	34,455
2015-2016	101,743	84,500	16,676
2016-2017	91,268	-	94,318
2017-2018	166,800	137,000	30,646
2018-2019	133,796	43,586	90,052
2019-2020	193,191	43,920	149,836
2020-2021	220,036	111,440	178,594
2021-2022	188,750	42,324	106,243
2022-2023	246,470	110,453	136,700
2023-2024	279,322	63,500	221,896
2024-2025	360,165		

## TREND DATA



# TUITION FUND -213

**213 TUITION FUND** - Authorized by Section 20-5-323 and 324, MCA, to finance tuition costs for elementary and high school district pupils attending schools or detention centers outside their district.

Effective July 1, 2013 a district may include in its tuition levy an amount necessary to pay for the full costs of providing FAPE (free and appropriate Public Education) to any child with a disability who lives in the district, and the amount of the levy imposed is limited to the actual cost of service under each child's IEP, less applicable state and federal special education funding.

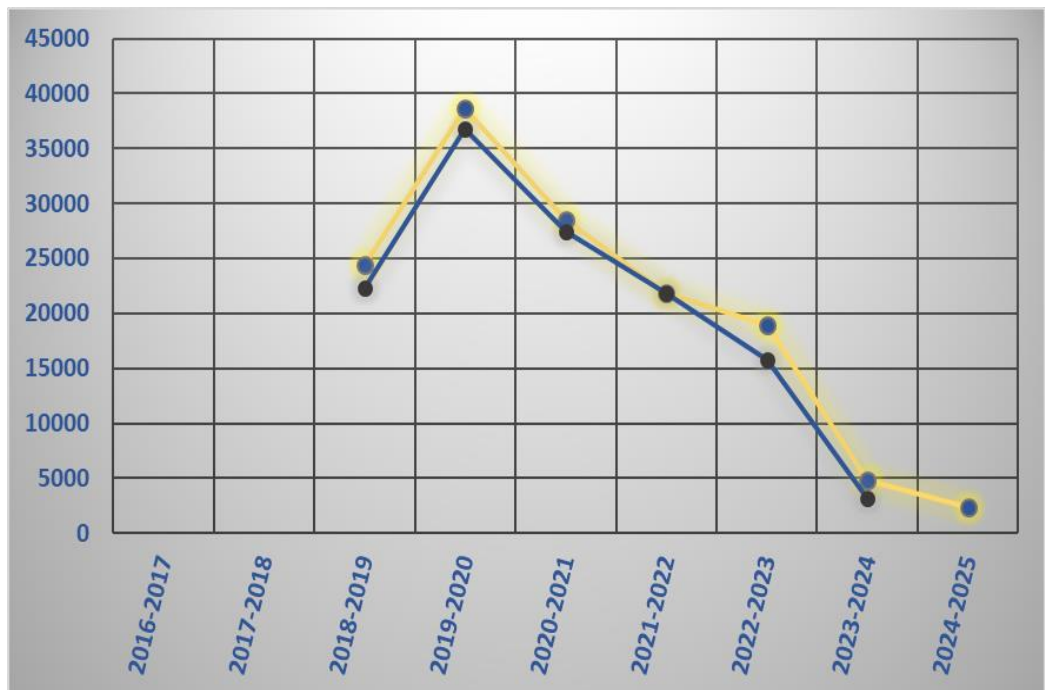


We use this specifically for 1:1 paraprofessionals. We don't qualify for any levy for this coming year, so we will use the remaining cash balance to pay for any expenses for the 2024-2025 school year.

## TUITION FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash
2016-2017			
2017-2018			
2018-2019	24,379	22,299	1,614
2019-2020	38,606	36,813	1,535
2020-2021	28,452	27,411	887
2021-2022	21,879	21,849	353
2022-2023	18,928	15,822	3,130
2023-2024	4,849	3,176	2,311
2024-2025	2,311		

## TREND DATA





# TECHNOLOGY FUND – 228

**228 TECHNOLOGY FUND** - Authorized by Section 20-9-533, MCA to purchase, rent, repair, and maintain technological equipment and to provide technical training for district personnel.

Funded solely by a voted levy.

Levies approved *prior to July 1, 2013*

- Can be permanent or durational
- Annual levy cannot exceed 20% of the original cost of equipment owned by the district
- Amount levied over time cannot exceed 150% of the original cost of the equipment
- \$\$ can be used for equipment, network access and training of school personnel



Levies approved *after July 1, 2013*

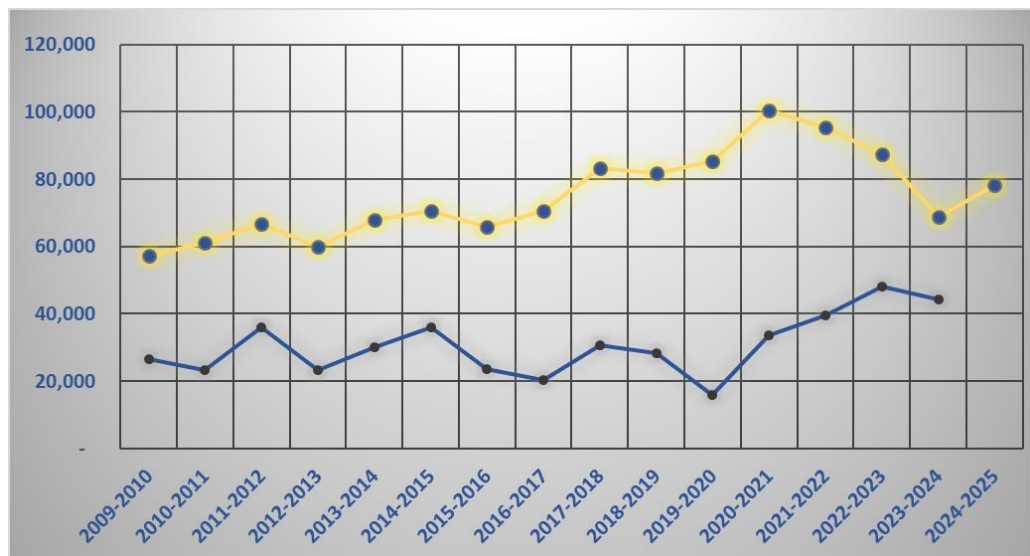
- May not exceed 10 years
- Can be based on all allowable costs listed in the statute (equipment, cloud storage, training, etc.)

As the needs of the District have increased and our annual fee to Schoolhouse IT is more than the \$25,000.00 levy, it was decided to take this to the voters and increase the levy to \$50,000. It was approved by the voters, however will have to be re-voted on in 2034.

## TECHNOLOGY FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash B
2009-2010	57,368	26,468	37,139
2010-2011	61,136	23,282	40,150
2011-2012	66,645	35,867	35,827
2012-2013	59,921	23,165	42,873
2013-2014	67,873	30,105	43,313
2014-2015	70,554	36,025	38,835
2015-2016	65,954	23,645	45,738
2016-2017	70,537	20,458	58,238
2017-2018	83,178	30,839	57,282
2018-2019	81,865	28,255	58,224
2019-2020	85,367	15,946	73,628
2020-2021	100,572	33,669	68,682
2021-2022	95,296	39,432	61,810
2022-2023	87,531	48,246	41,811
2023-2024	68,939	44,389	26,307
2024-2025	78,404		

## TREND DATA



# DEBT SERVICE FUND - 250

**250 DEBT SERVICE FUND** - Authorized by Section 20-9-438, MCA, for the purpose of paying interest and principal on outstanding bonds and special improvement district (SID) assessments. This fund is also used to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403 (c) and (d), MCA. The Debt Service Fund is a budgeted fund.

Scobey Schools current outstanding principal balance on the 2014 bond debt is \$1,180,000.00

**BOND DEBT SERVICE**

**K-12 SCHOOL DISTRICT NO. 1 (SCOBEY)**  
**DANIELS COUNTY, MONTANA**  
**GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2014A**  
**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2014B**  
**\$2M Project, Partial 1997 Current Refunding, Assumes Non-Rated, BQ, 7/1/25 Par Call**  
**FINAL PRICING**

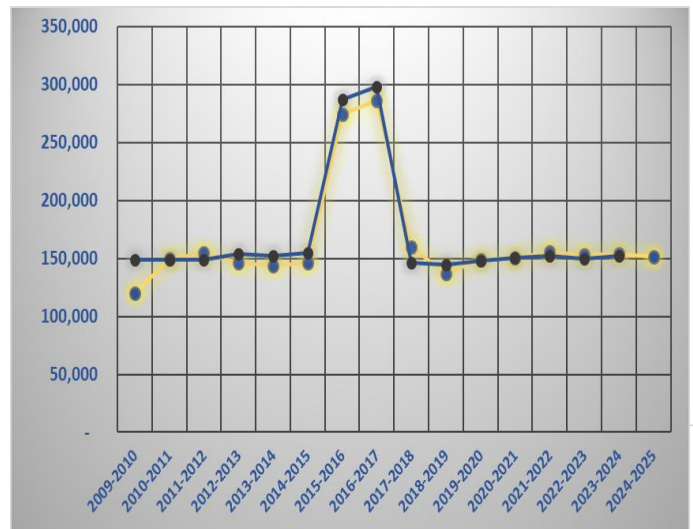
FIXED / INCOME CAPITAL

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Outstanding Balance	
07/01/2015	135,000	1.000%	2,520	137,520	137,520	\$2,280,000	PAID
01/01/2016			73,035	73,035			PAID
07/01/2016	180,000	1.000%	33,875	213,875	287,010	\$2,105,000	PAID
01/01/2017			33,075	33,075			PAID
07/01/2017	225,000	1.000%	33,075	258,075	291,150	\$1,880,000	PAID
01/01/2018			31,950	31,950			PAID
07/01/2018	80,000	2.000%	31,950	111,950	143,900	\$1,800,000	PAID
01/01/2019			31,150	31,150			PAID
07/01/2019	80,000	2.000%	31,150	111,150	142,300	\$1,720,000	PAID
01/01/2020			30,350	30,350			PAID
07/01/2020			30,350	30,350			PAID
01/01/2021	85,000	2.000%	29,500	115,350	145,700	\$1,635,000	PAID
07/01/2021			29,500	29,500			PAID
01/01/2022	85,000	2.000%	29,500	114,500	144,000	\$1,550,000	PAID
07/01/2022			28,650	28,650			PAID
01/01/2023	90,000	3.000%	28,650	118,650	147,300	\$1,460,000	PAID
07/01/2023			27,300	27,300			PAID
01/01/2024	90,000	3.000%	27,300	117,300	144,600	\$1,370,000	PAID
07/01/2024			25,950	25,950			PAID
01/01/2025	95,000	3.000%	25,950	120,950	146,900	\$1,275,000	PAID
07/01/2025			24,525	24,525			PAID
01/01/2026	95,000	3.000%	24,525	119,525	144,050	\$1,180,000	
07/01/2026			23,100	23,100			
01/01/2027	100,000	3.000%	23,100	123,100	146,200	\$1,080,000	
07/01/2027			21,600	21,600			
01/01/2028	100,000	4.000%	21,600	121,600	143,200	\$ 980,000	
07/01/2028			19,600	19,600			
01/01/2029	105,000	4.000%	19,600	124,600	144,200	\$ 875,000	
07/01/2029			17,500	17,500			
01/01/2030	110,000	4.000%	17,500	127,500	145,000	\$ 765,000	
07/01/2030			15,300	15,300			
01/01/2031	115,000	4.000%	15,300	130,300	145,600	\$ 650,000	
07/01/2031			13,000	13,000			
01/01/2032	120,000	4.000%	13,000	133,000	146,000	\$ 530,000	
07/01/2032			10,600	10,600			
01/01/2033	125,000	4.000%	10,600	135,600	146,200	\$ 405,000	
07/01/2033			8,100	8,100			
01/01/2034	130,000	4.000%	8,100	138,100	146,200	\$ 275,000	
07/01/2034			5,500	5,500			
01/01/2035	135,000	4.000%	5,500	140,500	146,000	\$ 140,000	
07/01/2035			2,800	2,800			
01/01/2036	140,000	4.000%	2,800	142,800	145,600	\$ 0	
	2,420,000		908,630	3,328,630	3,328,630		

## DEBT SERVICE FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash Bala
2009-2010	119,948	148,713	4,120
2010-2011	149,460	148,949	408
2011-2012	154,714	148,749	12,928
2012-2013	146,340	153,503	9,793
2013-2014	143,863	152,293	11,627
2014-2015	145,978	154,591	13,725
2015-2016	273,985	287,241	5,536
2016-2017	286,314	297,766	464
2017-2018	160,240	146,666	10,845
2018-2019	137,195	144,964	4,506
2019-2020	148,440	148,217	562
2020-2021	150,700	150,517	795
2021-2022	155,205	152,396	8,197
2022-2023	152,800	149,746	7,171
2023-2024	153,900	152,084	31,981
2024-2025	151,700		

## TREND DATA



# BUILDING RESERVE FUND - 261

**261 BUILDING RESERVE FUND** - The Building Reserve Fund is authorized by Section 20-9-502, MCA, for the purpose of financing voter approved building or construction projects funded with district mill levies. The Building Reserve Fund is a budgeted fund.

**LEVY LIMITS AND VOTING REQUIREMENTS**—Tax levies are limited by:

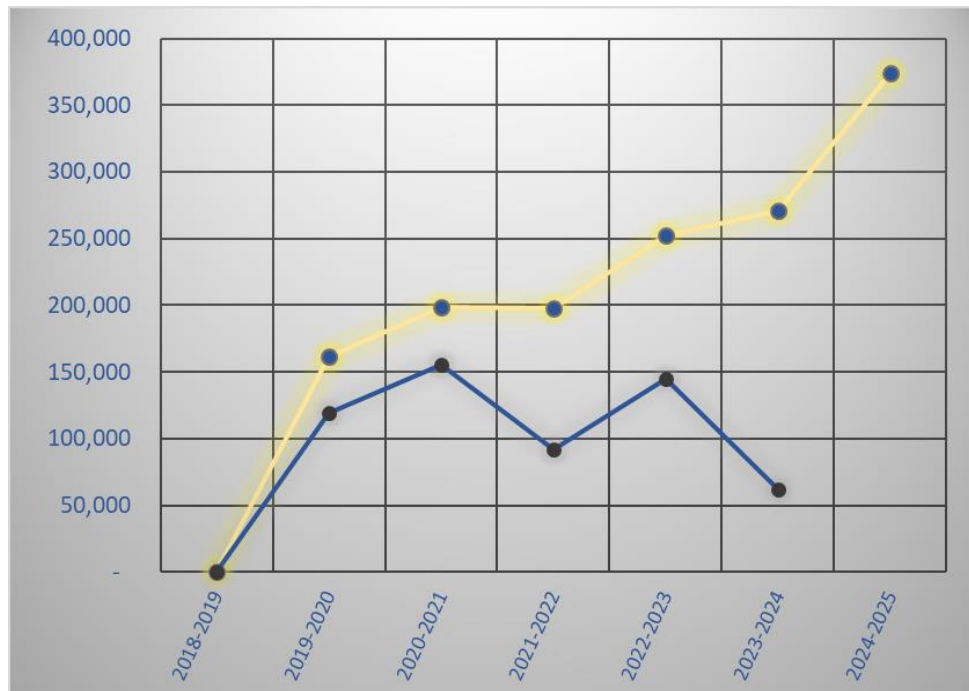
- Voted Levy - Tax payers must vote to Approve a levy of dollars to be used for building maintenance &/or upgrades. Can be a multiple year levy & project.
- \*\*The Building Reserve Levy election held in 2020 will expire June 30, 2025.
- School Safety Transfer - allows transfers from any budgeted or non-budgeted fund (except Retirement and Debt Service) to Building Reserve
- Permissive Levy - Permissive levy not to exceed 10 mills (or 20 mills for K-12 district) in a fiscal year for school facility maintenance and repair. Also allows for deposits and transfers to the sub-fund, and limit these to the defined school facility maintenance amount per SB307



## BLDG RESERVE FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash Balance
2018-2019	-	-	100,000
2019-2020	161,615	119,302	39,299
2020-2021	198,598	155,648	38,390
2021-2022	197,290	91,873	
2022-2023	252,159	144,447	132,421
2023-2024	270,667	62,032	211,535
2024-2025	374,205		

## TREND DATA





## What did we use these fund for this past year?

<b>BUILDING RESERVE EXPENDITURES</b>	
<b>PROJECTS COMPLETED OR IN PROCESS</b>	
ANNUAL RESEAL OF GYM FLOORS	25,157.80
MISCELLANEOUS SMALL EXPENSES	2,828.60
UPDATE WI-FI & CAMERA SYSTEM IN SCHOOL	17,198.29
FINAL FLOORING PROJECT LABOR & EXPENSES	41,381.00
	86,565.69

## What we are planning on using these funds for

<b>REVENUE SOURCES:</b>		
2024-2025 BUILDING RESERVE PERMISSIVE LEVY		25,000.00
2024-2025 BUILDING RESERVE STATE MATCH		42,670.00
2020-2025 BUILDING RESERVE VOTED LEVY		100,000.00
FUND 215:		
PEERLESS		128,181.40
FLAXVILLE		205,202.58
FUND 282 -- INTERLOCAL		177,690.07
		678,744.05
<b>PROJECT:</b>	<b>ESTIMATED COSTS</b>	
REPLACE ROOF ON ELEMENTARY & GYM	300,000.00	
REMAINING FOBS FOR INTERIOR ROOM KEYS	15,000.00	
LOCKERS IN JR. HIGH HALL	20,000.00	
WINDOWS THROUGH-OUT SCHOOL	100,000.00	
OPEN WALL TO HS COMPUTER LAB	10,000.00	
REDO JR. HIGH LOCKERROOMS	100,000.00	
REPLACE AVAYA PHONES	30,000.00	
REPLACE WALKING TRACK LIGHTS	5,000.00	
REPLACE SIDING ON BUS BARN	20,000.00	
REPLACE ROOF ON BUS BARN	20,000.00	
	620,000.00	

# NON-BUDGETED FUNDS



# SCHOOL FOOD FUND – 212

**212 FOOD SERVICES FUND** - Authorized by Section 20-10-201, MCA, for the purpose of accounting for school food service operations, including state and federal reimbursements.

We have over the allowable amount of cash at year end so will need to look into completing projects to update the lunch room/kitchen area, update some equipment and would like to hire an additional cook for the 2024-2025 school year.

## SCHOOL FOOD FUND

Year	Budgeted	Actual Spent	Ending Cash E
2009-2010	88,000	66,411	4,716
2010-2011	90,000	70,998	2,288
2011-2012	89,346	72,816	619
2012-2013	90,772	68,907	64
2013-2014	89,618	95,469	1,629
2014-2015	108,289	89,728	82
2015-2016	109,400	97,162	3,913
2016-2017	110,537	100,571	6,584
2017-2018	125,304	114,683	4,292
2018-2019	125,962	112,329	2,770
2019-2020	161,598	120,207	1,752
2020-2021	161,250	152,451	47,967
2021-2022	172,814	159,995	119,952
2022-2023	171,867	192,784	150,009
2023-2024	175,935	171,305	134,399
2024-2025	160,431		

## TREND DATA



# MISCELLANEOUS FUND – 215

**215 MISCELLANEOUS PROGRAMS FUND** - Authorized by Section 20-9-507, MCA, for the purpose of accounting for local, state or federal grants and reimbursements. Donations that allow the expenditure of both principal and interest for support of district programs are deposited in this fund.

Salaries for our Title I, IDEA and IDEA Preschool are partially paid for by funds in project #1, 3 and 8. Title funds are determined by free and reduced students served in the school.

Scobey Schools District #1																	
Project Balances as of June 30, 2024																	
Expenses																	
Fund 215																	
Project #	Description	Award Amount	Prior Year Ending Balance	Beginning Cash & Revenues	July	August	September	October	November	December	January	February	March	April	May	June	Award Remaining
1	Title I = Award = \$39,463	\$ 64,783.00	\$ -	\$ 27,068.00			5,413.67	5,413.67	5,413.66	5,413.67	5,413.67	5,413.67	5,413.67	5,413.66	21,714.93	(241.27)	\$ (37,715.00)
2	Title IV (moved to Title I) Award \$10,678	\$ -	\$ -														\$ -
3	IDEA B Spec. Ed = Award = \$78,728	\$ 78,728.00	\$ -	\$ 78,728.00			6,520.06	6,769.88	6,767.53	6,766.02	6,632.03	6,787.21	6,738.24	6,712.92	26,013.45	(979.34)	\$ 0.00
4	Carl Perkin Grant - Award = \$4,582.00	\$ 4,928.00	\$ -	\$ -			1,166.15					346.00			2,006.21		\$ (3,518.36)
5	Title IV, Drug Free Schools		\$ 10.40	\$ 10.40			109.00										\$ (98.60)
6	Family & Consumer Sciences	\$ 1,118.00	\$ 4,369.60	\$ 5,508.60					392.49			1,403.16	38.99				\$ 3,673.96
7	Technology Education	\$ 1,361.00	\$ 4,829.82	\$ 6,242.82													\$ 6,242.82
8	IDEA B Preschool - \$2,950 award	\$ 2,950.00	\$ -	\$ 2,950.00	51.52											3,127.61	\$ (229.13)
9	Ruby Hanson		\$ 31,253.28	\$ 31,253.28													\$ 31,253.28
	Missoula Children's Theater		\$ 512.53	\$ 512.53													\$ 512.53
10	Business/Office	\$ 1,078.00	\$ 5,396.89	\$ 6,496.89				2,206.87									\$ 4,290.02
11	Sheridan Electric Donation		\$ 30,275.25	\$ 30,275.25													\$ 30,275.25
12	Insurance Proceeds		\$ 27,785.09	\$ 58,638.66													\$ 58,638.66
14	Title II Part A (moved Title I) Award \$14,642	\$ -	\$ -	\$ -													\$ -
15	Title II Part D -		\$ 201.00	\$ 201.00													\$ 201.00
17	Jobs for Montana Graduates	\$ 3,000.00	\$ -	\$ 3,220.75				352.68	727.47		175.99				1,964.61		\$ 0.00
18	Vocational Rehab - PETS		\$ 246.81	\$ 246.81													\$ 246.81
25	District #3 Funds (includes Interest Income)		\$ 197,586.51	\$ 205,202.58													\$ 205,202.58
26	Tutor Program		\$ 986.58	\$ 986.58													\$ 986.58
28	One Time Only Energy Relief		\$ (2,208.27)	\$ (2,208.27)													\$ (2,208.27)
31	KEDS (FY08 \$801.35 & FY09 \$845.15)		\$ 1,646.50	\$ 1,646.50													\$ 1,646.50
32	District #2 Funds (Peerless)		\$ 128,181.40	\$ 128,181.40													\$ 128,181.40
34	ARRA - Preschool		\$ 862.41	\$ 862.41													\$ 862.41
35	ARRA - Title		\$ (2,734.30)	\$ (2,734.30)													\$ -
39	Facility Access		\$ 8,676.90	\$ 12,326.90		3,088.60											\$ 9,238.30
40	Occupational Therapist Co-Op		\$ (2,848.80)	\$ -					974.97	694.34	280.41	452.97	301.98	323.55	754.95		\$ (3,783.17)
41	Donations (Renamed 10/1/18)		\$ 20,247.98	\$ 27,797.98													\$ 27,797.98
42	FLEX spending fund	\$ 3,500.00	\$ 2,644.04	\$ 2,644.04													\$ 2,644.04
51	ESSER II - \$138,982 Award	\$ 138,982.00	\$ 15,063.11	\$ 15,063.11	7,561.00		7,502.11										\$ 0.00
52	ESSER III - \$196,545 Award	\$ 196,545.00	\$ 3,042.00	\$ 3,042.00			400.00	700.00									\$ 1,942.00
53	REAP FY22 (2021-2024) \$21,908	\$ 21,908.00	\$ 0.00	\$ -													\$ -
54	REAP FY23 (2022-2023) \$23,537.00	\$ 23,537.00	\$ 23,123.71	\$ 23,123.71	23,123.71												\$ -
55	Closing the Gap Grant \$25,000	\$ 25,000.00	\$ 38.26	\$ 38.26													\$ 38.26
56	REAP FY24 (2023-2024) \$24,589.00	\$ 24,589.00	\$ -	\$ 24,589.00			\$ 5,094.00									19,495.10	\$ (10.10)
57	Independence Bank - Spirit Card Donation	\$ 5,349.65	\$ -	\$ 5,349.65													\$ 5,349.65
58	Rebates (Pcard, Capital credit dividends etc)	\$ 1,726.38	\$ -	\$ 1,726.38													\$ 1,726.38
59	Shop		\$ -	\$ 268.00													\$ 268.00
	Grant Total	\$ 567,418.00	\$ 499,188.70	\$ 698,990.92	\$ 30,736.23	\$ 3,088.60	\$ 21,110.99	\$ 15,443.10	\$ 14,276.12	\$ 12,874.03	\$ 12,502.10	\$ 14,403.01	\$ 12,492.88	\$ 12,450.13	\$ 52,454.15	\$ 1,907.00	\$ 465,459.44

# TRAFFIC EDUCATION FUND – 218

**218 TRAFFIC EDUCATION FUND** - Authorized by Section 20-7-507 and 20-9-510, MCA, for the purpose of accounting for traffic education activities.

This fund caught back up to itself with only having one class for the year. The class didn't get completed prior to June 30, 2024, so reimbursement from the state won't be realized until 2025

		Actual revenue:
Actual revenue:		
Balance Fund 218	\$ 9,666.60	
25 students @\$250	\$ 6,250.00	4,005.00
25 students @100 (state reimbursement)	<u>\$ 2,500.00</u>	2,790.00
15 students @100 (2024 state reimb)	<u>\$ 1,500.00</u>	
Estimated Total Funds 7/1/24	\$19,916.60	\$ 6,795.00
Estimated Expenditures:		Actual Expenditures:
Salary	\$ 4,000.00	\$ 10,290.00
Retirement	\$ 600.00	\$ 1,778.12
Fuel/travel expenses	\$ 500.00	\$ 265.23
Workshop	<u>\$ 200.00</u>	<u>\$ 0.00</u>
Total Estimated Expenditures 7/1/24	\$ 5,300.00	\$ 12,333.35

Fee history: 2000-2004 - \$150  
 2005-2013 - \$175  
 2014-2021 - \$200  
 2022 – Present \$250.00

# COMPENSATED ABSCENSE FUND – 221

**221 COMPENSATED ABSCENSE FUND** - Authorized by Section 20-9-512, MCA, for the purpose of financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is entitled to upon termination of employment. Funded using budgeted General Fund transfers. Funds in excess of limit must be returned to General Fund.

For FY23 – the ending cash balance in the account was \$17,248.94 so we were fully funded in that account and no transfers had to be made at year end.

<b>School District Name/No.</b>	Scobey School District						
<b>For Fiscal Year Ended:</b>	2024						
<b>COMPENSATED ABSCENSES WORKSHEET - RECAP</b>	Total Vacation and Sick Leave Liability	Employer FICA	Employer PERS	Employer TRS	Employer Unemployment	Employer Workers Comp	<b>Total Compensated Absence Liability</b>
Administrative & Non-Teaching Staff	82,019.97	6,274.54	5,933.27	1,295.05	213.23	3,295.26	99,031.32
Teaching Staff	98,725.53	7,552.50	0.00	9,250.59	256.71	493.62	116,278.95
<b>TOTALS</b>	<b>180,745.50</b>	<b>13,827.04</b>	<b>5,933.27</b>	<b>10,545.64</b>	<b>469.94</b>	<b>3,788.88</b>	<b>215,310.27</b>

<b>COMPENSATED ABSCENSE LIABILITY FUND LIMIT (see MCA 20-9-512 below):</b>	
Total Liability for Administrative & Non-Teaching Staff	99,031.32
	<b>X 30%</b>
Maximum amount allowed in Compensated Absences Liability Fund (21)	29,709.40
<b>Enter Cash Balance in Fund 21 as of June 30</b>	<b>17,315.87</b>
Amount allowed to transfer (if negative, must transfer back to General Fund; if positive, may transfer up to this amount from General Fund)	<b>12,393.53</b>

<u>Accounting Entries:</u>	
To move money <b>from</b> Compensated Absence Liability Fund (21) <b>to</b> General Fund (01)	
Debit: X21-999-6100-910	Operating Transfer to Other Funds (Compensated Absence Liability Fund)
Credit: X21-101	Cash (Compensated Absence Liability Fund)
Debit: X01-101	Cash (General Fund)
Credit: X01-5300	Operating Transfer from Other Funds (General Fund)
<b>----- OR -----</b>	
To move money <b>from</b> General Fund (01) <b>to</b> Compensated Absence Liability Fund (21)	
Debit: X01-999-6100-910	Operating Transfer to Other Funds (General Fund)
Credit: X01-101	Cash (General Fund)
Debit: X21-101	Cash (Compensated Absence Liability Fund)
Credit: X21-5300	Operating Transfer from Other Funds (Compensated Absence Liability Fund)

**MCA 20-9-512. Compensated absence liability fund.** (1) The trustees of a school district may establish a compensated absence liability fund for the purpose of paying: (a) any accumulated amount of sick leave that a nonteaching or administrative school district employee is entitled to upon termination of employment with the district in accordance with the provisions of 2-18-618; and (b) any accumulated amount of vacation leave that a nonteaching or administrative school district employee is entitled to upon termination of employment with the district. (2) The compensated absence liability fund may be used only for the stated purpose of this section. (3) The trustees may transfer money from the general fund, within the adopted budget, to establish and maintain the compensated absence liability fund. (4) The maximum amount in a reserve fund established under the provisions of subsections (1) and (3) may not exceed 30% of: (a) the total school district liability for accumulated sick leave of nonteaching and administrative school district employees on June 30 of the current school fiscal year; and (b) the total school district liability for accumulated vacation leave of nonteaching and administrative school district employees on June 30 of the current school fiscal year. (5) For the purposes of this section, "administrative school district employee" means a school district employee who is employed in an administrative position and who accrues vacation leave as part of the employee's contract with the school district.

# **BUILDING FUND – 260**

**260 BUILDING FUND** - The Building Fund is authorized by Section 20-9-508, MCA. It is used primarily to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403, MCA. The fund is also used to account for insurance proceeds for damaged property as provided in 20-6-608, MCA, or the sale or rental of property as provided by 20-6-604 and 607, MCA

As the fund was only used during the actual boiler replacement project – there has been no activity since 2016 and the fund balance of \$59.91 needs to be closed out and the fund balance set to \$0.00

# ENDOWMENT FUND – 281

**281 PRIVATE PURPOSE TRUST FUND** - (Non-expendable trusts benefitting non-district operations). This fund is used to account for gifts, legacies, and devises received by the school district when the trust agreement specifies that funds (interest only) may be expended for non-district operating purposes, primarily student scholarships.

	Drury	McGovern	Simonson	Brennan	Stannebein	Ben Lien	Dave Roos	Balance
	12/20/1989	4/3/1990	8/18/1989	4/15/1993	\$2,000 7/1/2009	\$1,419.74 11/19/2010	\$5,100.00 9/21/2017	in Fund
	50%	\$50/year of accrued interest	70%	70% or \$150.00 minimum				281
<b>Paid Out</b>	-	-	-	-	-	-	-	
Interest Earned 7/1/12 - 6/30/13	242.39	118.58	17.19	54.12	52.22	20.05	84.05	262.44
<b>Total Accrued Interest</b>	<b>1,966.13</b>	<b>376.14</b>	<b>1,100.68</b>	<b>887.92</b>	<b>105.05</b>			
<b>Balance 6/30/13</b>	<b>16,230.45</b>	<b>2,352.71</b>	<b>7,407.93</b>	<b>7,148.06</b>	<b>2,105.05</b>	<b>1,799.61</b>		<b>33,197.94</b>
<b>Paid Out</b>	-	-	-	-	-	-	-	
Interest Earned 7/1/13 - 6/30/14	217.39	106.28	15.41	48.51	46.81	15.00	77.80	232.39
<b>Total Accrued Interest</b>	<b>2,072.41</b>	<b>391.55</b>	<b>1,149.19</b>	<b>934.73</b>	<b>120.05</b>			
<b>Balance 6/30/14</b>	<b>16,336.73</b>	<b>2,368.11</b>	<b>7,456.44</b>	<b>7,194.87</b>	<b>2,120.05</b>	<b>1,959.66</b>		<b>33,430.33</b>
<b>Paid Out</b>	-	-	-	-	-	-	-	
Interest Earned 7/1/14 - 6/30/15	222.93	108.94	15.79	49.72	47.98	13.00	32.63	235.93
<b>Total Accrued Interest</b>	<b>2,181.36</b>	<b>407.34</b>	<b>1,198.91</b>	<b>982.70</b>	<b>133.05</b>			
<b>Balance 6/30/15</b>	<b>16,445.67</b>	<b>2,383.91</b>	<b>7,506.16</b>	<b>7,242.85</b>	<b>2,133.05</b>	<b>1,969.11</b>		<b>33,666.26</b>
<b>Paid Out 1/5/2016</b>	(208.08)	-	-	-	-	-	-	(208.08)
Interest Earned 7/1/15 - 6/30/16	184.56	90.16	13.07	41.15	39.71	13.00	58.85	197.56
<b>Total Accrued Interest</b>	<b>2,063.43</b>	<b>420.41</b>	<b>1,240.06</b>	<b>1,022.41</b>	<b>146.05</b>			
<b>Balance 6/30/16</b>	<b>16,327.75</b>	<b>2,396.97</b>	<b>7,547.31</b>	<b>7,282.55</b>	<b>2,146.05</b>	<b>1,971.44</b>		<b>33,655.74</b>
<b>Paid Out 3/1/17</b>	(45.00)	-	-	-	-	-	-	(45.00)
Interest Earned 7/1/16 - 6/30/17	185.33	89.91	13.20	41.56	40.10	15.04	102.62	200.37
<b>Total Accrued Interest</b>	<b>2,108.34</b>	<b>433.60</b>	<b>1,281.62</b>	<b>1,062.51</b>	<b>161.09</b>			
<b>Balance 6/30/17</b>	<b>16,372.66</b>	<b>2,410.17</b>	<b>7,588.87</b>	<b>7,322.66</b>	<b>2,161.09</b>	<b>2142.87</b>	-	<b>33,811.11</b>
<b>Paid Out</b>	-	-	-	-	-	-	-	0
<b>Paid In</b>							5,100.00	
Interest Earned 7/1/17 - 6/30/18	222.83	107.90	15.88	50.01	48.26	15.00	65.7	237.83
<b>Total Accrued Interest</b>	<b>2,216.25</b>	<b>449.49</b>	<b>1,331.64</b>	<b>1,110.77</b>	<b>176.09</b>		<b>29.21</b>	
<b>Balance 6/30/18</b>	<b>16,480.56</b>	<b>2,426.06</b>	<b>7,638.88</b>	<b>7,370.91</b>	<b>2,176.09</b>		<b>5,100.00</b>	<b>39,148.94</b>
<b>Paid Out</b>	-	-	-	-	-	-	(500.00)	(500.00)
<b>Paid In</b>							1,893.46	
Interest Earned 7/1/18 - 6/30/19	299.3	126.00	18.55	58.40	56.35	21.00	121.4	320.30
<b>Total Accrued Interest</b>	<b>2,342.24</b>	<b>468.04</b>	<b>1,390.04</b>	<b>1,167.12</b>	<b>197.09</b>		<b>68.20</b>	
<b>Balance 6/30/19</b>	<b>16,606.56</b>	<b>2,444.60</b>	<b>7,697.28</b>	<b>7,427.27</b>	<b>2,197.09</b>		<b>6,532.45</b>	<b>40,862.70</b>
<b>Paid Out</b>	-	-	-	-	-	-	(500.00)	(500.00)
<b>Paid In</b>							2,641.96	
Interest Earned 7/1/19 - 6/30/20	299.61	121.76	17.92	56.44	54.46		78.85	299.61
<b>Total Accrued Interest</b>	<b>2,464.00</b>	<b>485.96</b>	<b>1,446.47</b>	<b>1,221.58</b>	<b>197.09</b>		<b>116.10</b>	
<b>Balance 6/30/20</b>	<b>16,728.32</b>	<b>2,462.53</b>	<b>7,753.72</b>	<b>7,481.72</b>	<b>2,197.09</b>		<b>8,722.31</b>	<b>43,304.27</b>
<b>Paid Out</b>	-	-	-	-	-	-		
<b>Paid In</b>							1,869.63	
Interest Earned 7/1/20 - 6/30/21	130.53	50.42	7.42	23.37	22.55	30.08	55.89	160.61
<b>Total Accrued Interest</b>	<b>2,514.43</b>	<b>493.38</b>	<b>1,469.85</b>	<b>1,244.13</b>	<b>227.17</b>		<b>142.39</b>	
<b>Balance 6/30/21</b>	<b>16,778.74</b>	<b>2,469.95</b>	<b>7,777.09</b>	<b>7,504.28</b>	<b>2,227.17</b>		<b>10,618.23</b>	<b>45,334.51</b>
<b>Paid Out = \$495.99 x 50% = \$248.00</b>	(248.00)	-	-	-	-	-	(500.00)	(500.00)
<b>Paid In</b>							2,076.25	
Interest Earned 7/1/21 - 6/30/22	102.17	37.81	5.57	17.53	16.91	9.00	114.35	111.17
<b>Total Accrued Interest</b>	<b>2,304.24</b>	<b>498.95</b>	<b>1,487.37</b>	<b>1,261.05</b>	<b>236.17</b>		<b>166.32</b>	
<b>Balance 6/30/22</b>	<b>16,568.56</b>	<b>2,475.52</b>	<b>7,794.62</b>	<b>7,521.19</b>	<b>2,236.17</b>		<b>12,218.41</b>	<b>47,021.93</b>
<b>Paid Out</b>	-	-	-	-	-	-		
<b>Paid In</b>							2,055.27	
Interest Earned 7/1/22 - 6/30/23	113.40	39.96	5.97	18.80	18.14	6.00		119.40
<b>Total Accrued Interest</b>	<b>2,344.20</b>	<b>504.92</b>	<b>1,506.17</b>	<b>1,279.18</b>	<b>242.17</b>		<b>195.78</b>	
<b>Balance 6/30/23</b>	<b>16,608.51</b>	<b>2,481.49</b>	<b>7,813.42</b>	<b>7,539.33</b>	<b>2,242.17</b>		<b>14,303.14</b>	<b>47,141.33</b>
<b>Paid Out</b>	-	-	-	-	-	-		
<b>Paid In</b>							1,705.29	
Interest Earned 7/1/23 - 6/30/24	1,240.02	437.98	65.44	206.05	198.82	59.13		1,299.15
<b>Total Accrued Interest</b>	<b>2,782.18</b>	<b>570.36</b>	<b>1,712.22</b>	<b>1,478.00</b>	<b>301.30</b>		<b>572.97</b>	
<b>Balance 6/30/24</b>	<b>17,046.50</b>	<b>2,546.93</b>	<b>8,019.47</b>	<b>7,738.15</b>	<b>2,301.30</b>		<b>16,008.43</b>	<b>51,927.91</b>



# STUDENT ACCOUNTS – 284

**84 STUDENT EXTRACURRICULAR ACTIVITIES FUND** - The Student Extracurricular Activities Fund is authorized by Section 20-9-504, MCA, to account for various student activities, such as athletics, clubs, classes, student government organizations, student publications and other such activities. Separate fund accounts within the Extracurricular Fund are maintained to account for these various activities. Unlike other district funds, the money for these activities may be maintained in bank accounts outside the control of the County Treasurer. The fund is administered by school district administrators, faculty members, and student organizations under the guidelines and policies established by the Board of Trustees and in accordance with the “Student Activity Fund Accounting” guidelines. Required guidelines are available from the Montana Association of School Business Officials (MASBO) or from OPI. If appropriate, this fund may be classified as a special revenue fund for GASB 34 purposes.

08/10/24		SCOBEY PUBLIC SCHOOLS										Page: 1 of DOSPG	
09:42:31		Statement of Activity by Account Name for 07/01/23 to 06/30/24										Report ID: S100	
Account	Opening Balance	Disbursed (-)	Receipts in Transit (+)	Deposits (+)	Transfers (+)	Invest (+)	Misc. Earnings (+)	Misc. Charges (-)	Closing Balance				
121 ART CLUB	3498.75	7853.74	0.00	7005.50	0.00		0.00	0.00	2650.51				
221 ART CLUB - SAVINGS	5347.53	0.00	0.00	0.00			93.03	0.00	5440.56				
101 ATHLETICS	19840.21	63345.18	0.00	47952.43	283.93		0.00	0.00	4731.39				
201 ATHLETICS - SAVINGS	8350.68	0.00	0.00	0.00	0.00		145.26	0.00	8495.94				
112 BAND/CHORUS	4604.52	592.98	0.00	362.25	0.00		0.00	0.00	4373.79				
212 BAND/CHORUS - SAVINGS	4034.47	0.00	0.00	0.00	0.00		70.20	0.00	4104.67				
175 BUS. PROF. OF AMERICA	2055.99	14376.96	0.00	14459.25	2000.00		0.00	0.00	4138.28				
275 BUS. PROF. OF AMERICA SAVING	4040.62	0.00	0.00	0.00	-2000.00		60.59	0.00	2101.21				
102 CHEERLEADER	2588.96	1263.67	0.00	2396.00	0.00		0.00	0.00	3721.29				
202 CHEERLEADER - SAVINGS	5073.84	0.00	0.00	0.00	0.00		88.27	0.00	5162.11				
149 CLASS OF 2024	3965.13	5474.74	0.00	0.00	2560.27		0.00	0.00	1050.66				
249 CLASS OF 2024 SAVINGS	1934.02	0.00	0.00	0.00	-1958.16		24.14	0.00	0.00				
150 CLASS OF 2025	3783.09	2972.68	0.00	1441.50	1154.22		0.00	0.00	3406.13				
250 CLASS OF 2025 SAVINGS	1014.51	0.00	0.00	0.00	0.00		17.65	0.00	1032.16				
151 CLASS OF 2026	3686.32	14.65	0.00	0.00	300.00		0.00	0.00	3971.67				
251 CLASS OF 2026 SAVINGS	1500.95	0.00	0.00	0.00	0.00		26.11	0.00	1527.06				
152 CLASS OF 2027	2159.54	1662.00	0.00	3292.00	652.11		0.00	0.00	4441.65				
252 CLASS OF 2027 SAVINGS	1500.95	0.00	0.00	0.00	0.00		26.11	0.00	1527.06				
153 CLASS OF 2028	2324.47	111.65	0.00	0.00	902.11		0.00	0.00	3114.93				
253 CLASS OF 2028 SAVINGS	1500.95	0.00	0.00	0.00	0.00		26.11	0.00	1527.06				
1 CLASS OF 2029	0.00	0.00	0.00	34.00	0.00		0.39	0.00	34.39				
154 CLASS OF 2029!	0.00	6957.08	0.00	11120.25	753.17		0.00	0.00	4916.34				
176 CLOSE-UP 2	2757.86	0.00	0.00	0.00	0.00		0.00	0.00	2757.86				
276 CLOSE-UP 2 SAVINGS	6405.88	0.00	0.00	0.00	0.00		111.45	0.00	6517.33				
110 F.C.C.L.A.	2029.97	4469.69	0.00	3453.11	0.00		0.00	0.00	1013.39				
210 F.C.C.L.A. - SAVINGS	179.02	0.00	0.00	0.00	0.00		3.11	0.00	182.13				
123 FFA	4290.72	18711.47	0.00	27605.00	0.00		0.00	0.00	13184.25				
223 FFA SAVINGS	2501.58	0.00	0.00	0.00	0.00		43.52	0.00	2545.10				
108 FOOTBALL	4232.78	2891.40	0.00	3135.00	0.00		0.00	0.00	4476.38				
208 FOOTBALL - SAVINGS	4212.05	0.00	0.00	0.00	0.00		73.27	0.00	4285.32				
122 LIBRARY	834.29	4814.19	0.00	5016.91	0.00		0.00	0.00	1037.01				
450 MARQUEE/FB BOOTH	20.43	0.00	0.00	0.00	0.00		0.00	0.00	20.43				
113 NATIONAL HONOR SOCIETY	894.37	225.30	0.00	186.00	0.00		0.00	0.00	855.07				
109 PEP BAND STATE BASKETBALL	216.94	0.00	0.00	0.00	0.00		0.00	0.00	216.94				
209 PEP BAND STATE BASKETBALL SAVINGS	4067.32	0.00	0.00	0.00	0.00		70.76	0.00	4138.08				
115 REVOLVING	0.00	10155.67	0.00	10155.67	0.00		0.00	0.00	0.00				
116 SPARTAN IMAGING / JMG	1548.57	3288.56	0.00	4297.50	0.00		0.00	0.00	2557.51				
216 SPARTAN IMAGING / JMG - SAVINGS	257.28	0.00	0.00	0.00	0.00		4.48	0.00	261.76				
117 SPARTAN YEARBOOK	2005.73	1665.72	0.00	2712.56	0.00		0.00	0.00	3052.57				
217 SPARTAN YEARBOOK - SAVINGS	1000.72	0.00	0.00	0.00	0.00		17.42	0.00	1018.14				
106 SPEECH & DRAMA	908.41	915.26	0.00	98.00	0.00		0.00	0.00	91.15				
118 STUDENT COUNCIL	2069.95	16089.42	0.00	23139.13	-4647.65		0.00	0.00	4472.01				
218 STUDENT COUNCIL - SAVINGS	4140.10	0.00	0.00	0.00	0.00		72.02	0.00	4212.12				
318 STUDENT COUNCIL PEPSI KICK BACK	8509.40	0.00	0.00	0.00	0.00		0.00	0.00	8509.40				
232 TROPHY CABINET - SAVINGS CL '05 & '07	0.46	0.00	0.00	0.00	0.00		0.00	0.00	0.46				
<b>Total for Student Accounts</b>		135889.33	167852.01		167862.06			973.89		136873.27			
<b>Bank Account Totals</b>		135889.33	167852.01	0.00	167862.06	0.00		973.89	0.00	.F.			
<b>Bank Balance</b>										136873.27			
<b>Plus Outstanding Checks</b>										373.25			
<b>Minus Outstanding Deposits</b>										0.00			
<b>Balance</b>										137246.52			
<b>Minus Receipts in Transit</b>										0.00			
<b>Statement Balance</b>										137246.52			



# Budget Report FY 2025

10 Daniels

Submit ID:

0194 Scobey K-12 Schools

## Summary

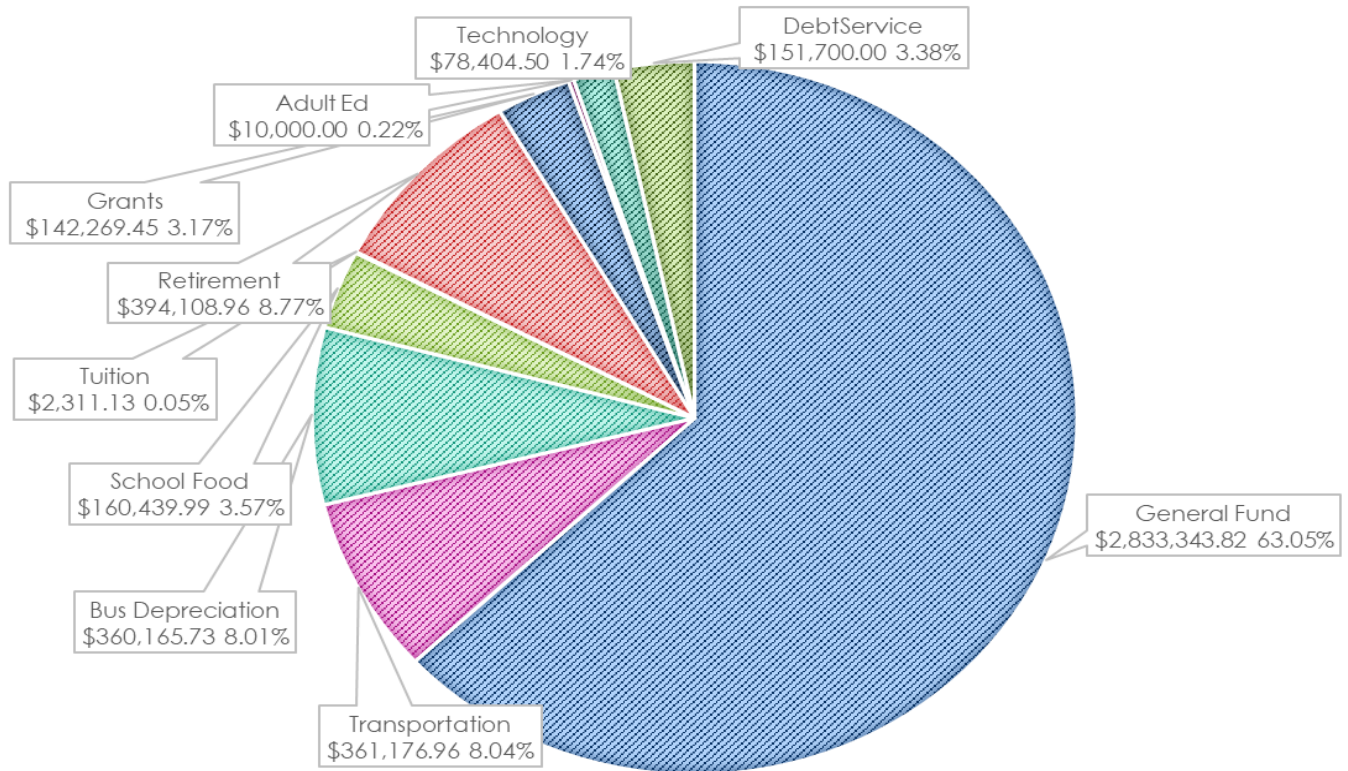
Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,833,343.82	283,334.38	10%	10.00%	1,387.62	2,027,703.61	804,252.59	122.36
10 Transportation	361,176.96	34,117.69	20%	9.45%	49,144.80	139,914.21	172,117.95	26.19
11 Bus Depreciation Reserve	360,165.73	0.00	N/A	0.00%	221,895.93	0.00	138,269.80	21.04
13 Tuition	2,311.13		N/A		2,311.13	0.00	0.00	0.00
14 Retirement	394,108.96	58,931.20	20%	14.95%	138,018.68	256,090.28		
17 Adult Education	10,000.00	0.00	35%	0.00%	7,243.17	0.00	2,756.83	0.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	78,404.50	0.00	N/A	0.00%	26,307.21	2,097.29	50,000.00	7.61
29 Flexibility	43,886.41	0.00	N/A	0.00%	43,886.41	0.00	0.00	0.00
61 Building Reserve	374,205.29	0.00	N/A	0.00%	211,535.29	42,670.00	120,000.00	18.25
<b>Total of All Funds</b>	<b>4,457,602.80</b>	<b>376,383.27</b>			<b>701,730.24</b>	<b>2,468,475.39</b>	<b>1,287,397.17</b>	<b>195.87</b>

<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
Daniels Jurisdiction	151,700.00	0.00	20-9-438	0.00%	31,981.43	0.00	119,718.57	18.21

# Expenditure By Fund FY25

General Fund	\$ 2,833,343.82	63.05%
Transportation	\$ 361,176.96	8.04%
Bus Depreciation	\$ 360,165.73	8.01%
School Food	\$ 160,439.99	3.57%
Tuition	\$ 2,311.13	0.05%
Retirement	\$ 394,108.96	8.77%
Title & IDEA	\$ 142,269.45	3.17%
Adult Education	\$ 10,000.00	0.22%
Technology	\$ 78,404.50	1.74%
Debt Service	\$ 151,700.00	3.38%
Building Reserve	\$ 374,205.29	8.33%
	\$ 4,493,920.54	100.00%

## FY25 BUDGETED EXPENDITURE BY FUND



# PART 4

## How Does This Affect Daniels County Taxpayers

*307 Resolution Recap*  
*Historical Budgets & Taxable Values*  
*Historical Taxable Values*  
*OPI Budget Prior Years' Summary*

# WHAT IS SB 307 AND WHY DO WE HAVE IT

\*\*Transparency in the levying process

Trustees must adopt a resolution in the Spring each year, estimating the increase/decrease in revenue and mills from permissive (non-voted) levies

\*\*New Permissive (non-voted) levy authority to address school facilities maintenance & repair

\*\*Track Building Reserve Fund & School facility maintenance amount

In March we set these amounts based on last year's taxable values.

## SCOBEY PUBLIC SCHOOLS BOARD OF TRUSTEES

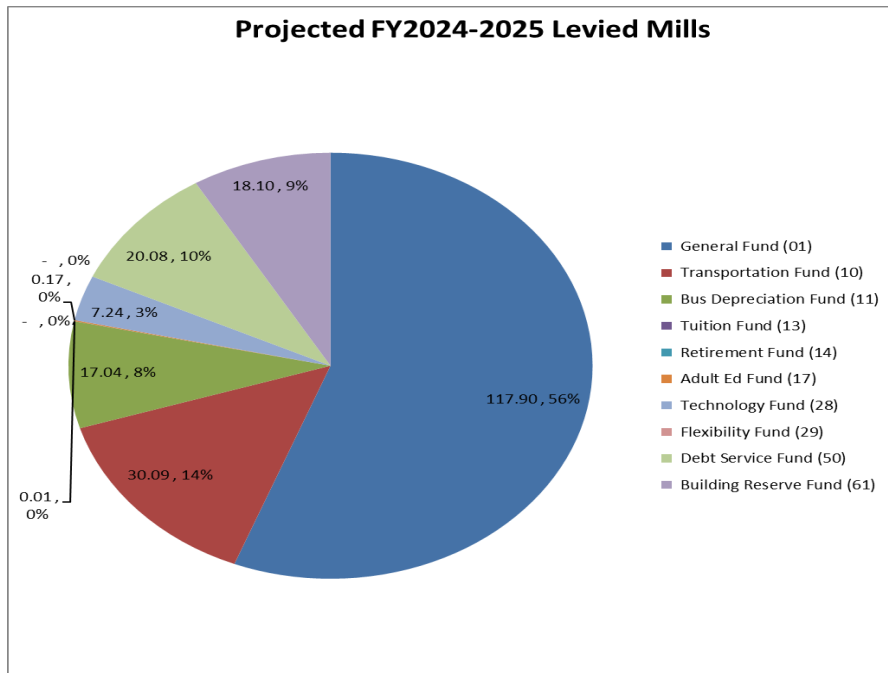
### RESOLUTION UNDER SENATE BILL 307

#### RESOLUTION OF INTENT TO IMPOSE AN INCREASE IN LEVIES FOR FISCAL YEAR 2025

As an essential part of its budgeting process, the Scobey School District Board of Trustees is authorized by law to impose levies to support its budget. The Scobey School District Board of Trustees estimates the following increases/decreases in revenues and mills for the funds noted below for the next school fiscal year beginning July 1, 2025, using certified taxable valuations from the current school fiscal year as provided to the district:

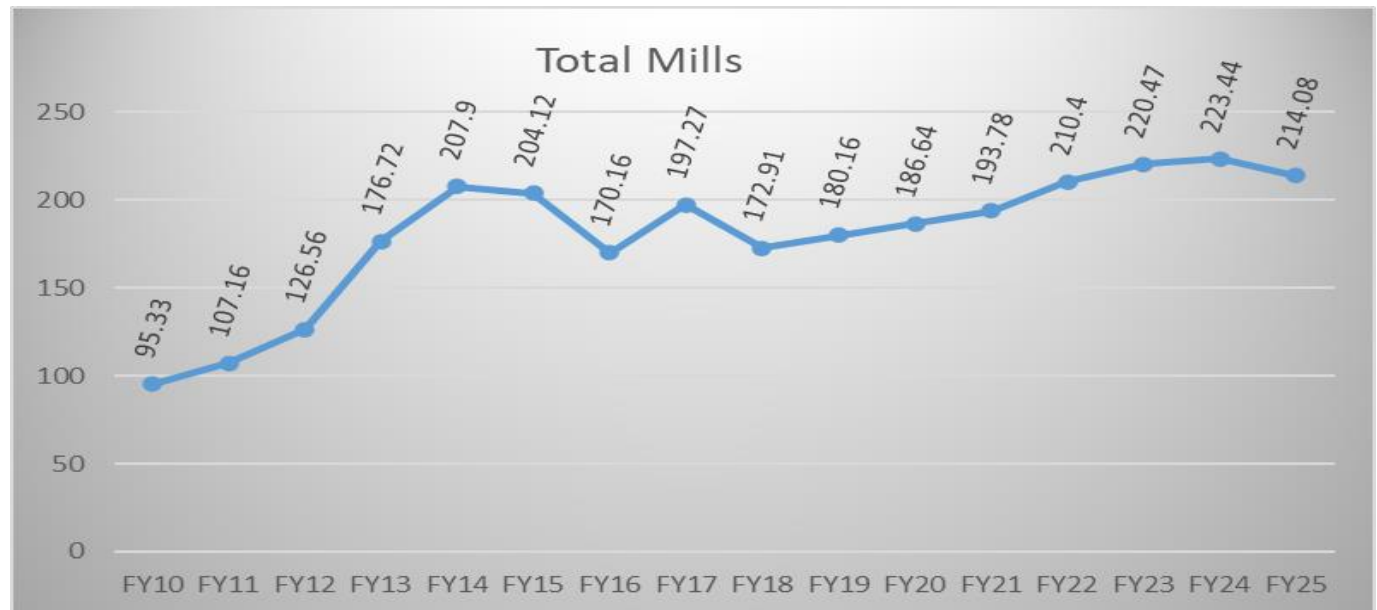
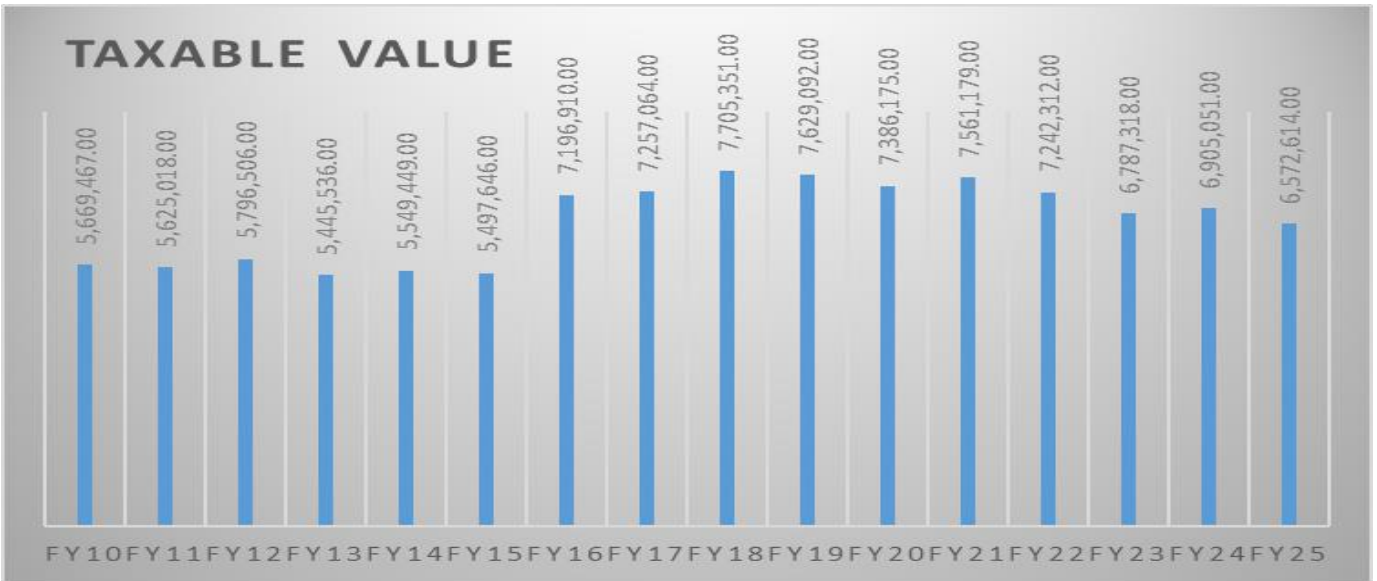
#### TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	2023-2024 Actual Levies		2024-2025 Projections							
	\$	Mills	\$	Mills	Change \$	Change Mills	Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home	Est. Annual Tax Impact \$300K home	Est. Annual Tax Impact \$600K home
General	\$ 864,195	125.14	\$ 814,144	117.91	\$ (50,051)	(7.23)	\$ (9.76)	\$ (19.52)	\$ (29.28)	\$ (58.56)
Transportation	\$ 233,251	33.78	\$ 207,743	30.09	\$ (25,508)	(3.69)	\$ (4.98)	\$ (9.96)	\$ (14.94)	\$ (29.88)
Bus Depreciation	\$ 142,622	20.65	\$ 117,670	17.04	\$ (24,952)	(3.61)	\$ (4.87)	\$ (9.74)	\$ (14.61)	\$ (29.22)
Tuition	\$ 1,719	0.25	\$ 87	0.01	\$ (1,632)	(0.24)	\$ (0.32)	\$ (0.64)	\$ (0.96)	\$ (1.92)
Adult Ed	\$ 2,327	0.34	\$ 1,141	0.17	\$ (1,186)	(0.17)	\$ (0.23)	\$ (0.46)	\$ (0.69)	\$ (1.38)
Technology	\$ 25,000	3.62	\$ 50,000	7.24	\$ 25,000	3.62	\$ 4.89	\$ 9.78	\$ 14.67	\$ 29.34
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 146,729	21.25	\$ 138,662	20.08	\$ (8,067)	(1.17)	\$ (1.58)	\$ (3.16)	\$ (4.74)	\$ (9.48)
Building Reserve Permissive	\$ 25,000	3.62	\$ 25,000	3.62	\$ -	-	\$ -	\$ -	\$ -	\$ -
Building Reserve Voted	\$ 100,000	14.48	\$ 100,000	14.48	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,540,843</b>	<b>223.13</b>	<b>\$ 1,454,446</b>	<b>210.64</b>	<b>\$ (86,397)</b>	<b>(12.49)</b>	<b>\$ (16.85)</b>	<b>\$ (33.70)</b>	<b>\$ (50.55)</b>	<b>\$ (101.10)</b>



## Historical budget, mills & taxable value

Budget Year	Total School Budget	Total Mills	Taxable Value	Change in Mills
FY10	\$ 3,114,158.73	95.33	5,669,467.00	
FY11	\$ 3,130,670.60	107.16	5,625,018.00	(44,449.00)
FY12	\$ 3,100,931.89	126.56	5,796,506.00	171,488.00
FY13	\$ 3,234,307.67	176.72	5,445,536.00	(350,970.00)
FY14	\$ 3,394,827.40	207.9	5,549,449.00	103,913.00
FY15	\$ 3,465,919.94	204.12	5,497,646.00	(51,803.00)
FY16	\$ 3,574,812.62	170.16	7,196,910.00	1,699,264.00
FY17	\$ 3,630,493.73	197.27	7,257,064.00	60,154.00
FY18	\$ 3,702,997.54	172.91	7,705,351.00	448,287.00
FY19	\$ 3,655,930.75	180.16	7,629,092.00	(76,259.00)
FY20	\$ 3,932,223.18	186.64	7,386,175.00	(242,917.00)
FY21	\$ 3,942,321.27	193.78	7,561,179.00	175,004.00
FY22	\$ 4,076,601.61	210.4	7,242,312.00	(318,867.00)
FY23	\$ 4,327,705.28	220.47	6,787,318.00	(454,994.00)
FY24	\$ 4,397,506.66	223.44	6,905,051.00	117,733.00
FY25	\$ 4,609,302.98	214.08	6,572,614.00	(332,437.00)





# Budget Report

FY 2024

10 Daniels

Submit ID:

0194 Scobey K-12 Schools

## 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	2,788,015.54	278,801.55	10%	10.00%	20,766.12	1,902,801.49	864,447.93	125.18
10 Transportation	385,670.16	40,406.77	20%	10.48%	1,314.41	149,265.35	235,090.40	34.05
11 Bus Depreciation Reserve	279,322.46	0.00	N/A	0.00%	136,700.36	0.00	142,622.10	20.65
13 Tuition	4,849.13		N/A		3,130.03	0.00	1,719.10	0.25
14 Retirement	388,997.99	58,349.70	20%	15.00%	236,941.76	152,056.23		
17 Adult Education	10,000.00	0.00	35%	0.00%	7,673.41	0.00	2,326.59	0.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,938.64	0.00	N/A	0.00%	41,810.88	2,127.76	25,000.00	3.62
29 Flexibility	47,145.56	0.00	N/A	0.00%	47,145.56	0.00	0.00	0.00
61 Building Reserve	270,667.18	0.00	N/A	0.00%	107,887.18	37,780.00	125,000.00	18.10
<b>Total of All Funds</b>	<b>4,243,606.66</b>	<b>377,558.02</b>			<b>603,369.71</b>	<b>2,244,030.83</b>	<b>1,396,206.12</b>	<b>202.19</b>

<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
Daniels Jurisdiction	153,900.00	0.00	20-9-438	0.00%	7,170.91	0.00	146,729.09	21.25



# Budget Report

FY 2023

10 Daniels

Submit ID:

0194 Scobey K-12 Schools

## 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	2,731,909.30	273,190.93	10%	10.00%	2,259.86	1,880,993.36	848,656.08	125.02
10 Transportation	377,465.24	36,151.61	20%	9.58%	0.00	184,338.79	193,126.45	28.45
11 Bus Depreciation Reserve	246,469.55	0.00	N/A	0.00%	106,243.35	0.00	140,226.20	20.66
13 Tuition	18,928.44		N/A		352.89	0.00	18,575.55	2.74
14 Retirement	404,770.35	60,715.56	20%	15.00%	56,849.28	347,921.07		
17 Adult Education	10,000.00	0.00	35%	0.00%	8,099.14	500.00	1,400.86	0.21
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,531.34	0.00	N/A	0.00%	60,395.96	2,135.38	25,000.00	3.68
29 Flexibility	45,672.20	0.00	N/A	0.00%	45,672.20	0.00	0.00	0.00
61 Building Reserve	252,158.86	0.00	N/A	0.00%	94,194.06	32,964.80	125,000.00	18.41
<b>Total of All Funds</b>	<b>4,174,905.28</b>	<b>370,058.10</b>			<b>374,066.74</b>	<b>2,448,853.40</b>	<b>1,351,985.14</b>	<b>199.17</b>

<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
Daniels Jurisdiction	152,800.00	0.00	20-9-438	0.00%	8,197.43	0.00	144,602.57	21.30





# Budget Report

FY 2021

10 Daniels

Submit ID:

0194 Scobey K-12 Schools

## 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	2,579,202.20	257,920.22	10%	10.00%	10,044.45	1,698,843.88	870,313.87	115.10
10 Transportation	340,000.00	34,000.00	20%	10.00%	12,548.08	175,823.01	151,628.91	20.05
11 Bus Depreciation	253,513.18	0.00	N/A	0.00%	149,836.18	0.00	103,677.00	13.71
13 Tuition	28,451.77		N/A		1,534.89	0.00	26,916.88	3.56
14 Retirement	362,267.18	54,340.07	20%	15.00%	58,011.79	304,255.39		
17 Adult Education	10,000.00	0.00	35%	0.00%	11,247.49	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	100,572.55	0.00	N/A	0.00%	73,463.02	2,109.53	25,000.00	3.31
29 Flexibility	69,715.50	0.00	N/A	0.00%	69,715.50	0.00	0.00	0.00
61 Building Reserve	198,598.89	0.00	N/A	0.00%	39,298.89	23,800.00	135,500.00	17.93
<b>Total of All Funds</b>	<b>3,942,321.27</b>	<b>346,260.29</b>			<b>425,700.29</b>	<b>2,204,831.81</b>	<b>1,313,036.66</b>	<b>173.66</b>

50 Debt Service								
Tax Jurisdiction								
Daniels Jurisdiction	152,700.00	0.00	20-9-438	0.00%	561.85	0.00	152,138.15	20.12



# Submitted Budget Report

FY 2020

10 Daniels

Submit ID: 0194-40043025

0194 Scobey K-12 Schools

## 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	2,546,978.46	254,697.85	10%	10.00%	5,255.34	1,640,901.57	900,821.55	121.96
10 Transportation	320,000.00	32,000.00	20%	10.00%	14,925.35	171,098.73	133,975.92	18.14
11 Bus Depreciation	193,191.31	0.00	N/A	0.00%	90,051.91	0.00	103,139.40	13.96
13 Tuition	38,606.16		N/A		1,613.71	0.00	36,992.45	5.01
14 Retirement	362,483.20	54,372.48	20%	15.00%	38,509.36	323,973.84		
17 Adult Education	10,000.00	0.00	35%	0.00%	11,167.92	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	85,366.60	0.00	N/A	0.00%	58,223.80	2,142.80	25,000.00	3.38
29 Flexibility	67,857.45	0.00	N/A	0.00%	67,857.45	0.00	0.00	0.00
61 Building Reserve	159,300.00	0.00	N/A	0.00%	100,000.00	24,526.00	34,774.00	4.71
<b>Total of All Funds</b>	<b>3,783,783.18</b>	<b>341,070.33</b>			<b>387,604.84</b>	<b>2,162,642.94</b>	<b>1,234,703.32</b>	<b>167.16</b>

<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
Daniels Jurisdiction	148,440.00	0.00	20-9-438	0.00%	4,506.45	0.00	143,933.55	19.49



# Submitted Budget Report

FY 2019

10 Daniels

Submit ID: 0194-68466071

0194 Scobey K-12 Schools

## 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	2,518,061.37	251,806.14	10%	10.00%	9,462.33	1,543,946.07	964,652.97	126.43
10 Transportation	329,114.05	32,911.40	20%	10.00%	41,610.83	167,310.72	120,192.50	15.75
11 Bus Depreciation	133,786.25	0.00	N/A	0.00%	30,646.05	0.00	103,140.20	13.52
13 Tuition	24,379.11		N/A		0.00	0.00	24,379.11	3.20
14 Retirement	359,529.74	53,927.27	20%	15.00%	43,914.40	315,615.34		
17 Adult Education	10,000.00	1,000.00	35%	10.00%	10,057.62	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	81,865.48	0.00	N/A	0.00%	56,865.48	0.00	25,000.00	3.28
29 Flexibility	51,154.75	0.00	N/A	0.00%	51,154.75	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>Total of All Funds</b>	<b>3,507,890.75</b>	<b>339,644.81</b>			<b>243,711.46</b>	<b>2,026,872.13</b>	<b>1,237,364.78</b>	<b>162.18</b>

<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
Daniels Jurisdiction	148,040.00	0.00	20-9-438	0.00%	10,844.75	0.00	137,195.25	17.98

# PART 5

## Fund Definitions, Acronyms & Terminology

## CHART OF ACCOUNTS GOVERNMENTAL FUNDS

**201 GENERAL FUND** - The General Fund is authorized by Section 20-9-301, MCA, for the purpose of financing general maintenance and operational costs of a district not financed by other funds. The General Fund is a budgeted fund.

### BUDGETED SPECIAL REVENUE FUNDS\*

**210 TRANSPORTATION FUND** - Authorized by Section 20-10-143, MCA, for the purpose Of financing the maintenance and operation of district owned school buses, contracts with private carriers for school bus service, individual transportation contracts, and any amount necessary for the purchase, rental, or insurance of yellow school buses or operation of the transportation program. The fund may be used only to support costs of home-to-school transportation.

**211 BUS DEPRECIATION RESERVE FUND** - Authorized by Section 20-10-147, MCA, for the purpose of financing the replacement of buses and two-way radio equipment owned by a school district. Fund may be used to replace route buses or athletics/activities buses and to purchase additional yellow school buses for routes. However, the Bus Depreciation Fund MAY NOT be used to purchase additional athletics/activities buses. Districts wishing to purchase these buses can do so from their General Fund, Extracurricular Fund, or Impact Aid Fund, if applicable.

**213 TUITION FUND** - Authorized by Section 20-5-323 and 324, MCA, to finance tuition costs for elementary and high school district pupils attending schools or detention centers outside their district.

**214 RETIREMENT FUND** - Authorized by Section 20-9-501, MCA, for the purpose of financing the employer's contribution to the Teachers' Retirement System (TRS), the Public Employees' Retirement System (PERS), Unemployment Compensation, Social Security and Medicare. Funded by a countywide levy for retirement.

School districts may only charge the Retirement Fund for retirement benefits associated with employees whose salaries and health-related benefits, if any, are paid from state and local funds, the Food Services Fund (12) or Impact Aid Fund (26). Cooperatives may only charge the Retirement Fund for retirement benefits associated with employees whose salaries are paid from the cooperative's Interlocal Agreement Fund (82) if the interlocal agreement fund is supported solely from districts' general fund and state special education allowable cost payments.

**217 ADULT EDUCATION FUND** - Authorized by Section 20-7-705, MCA, for the purpose of financing adult education with student fees and district mill levies. Activities related to adult basic education programs financed by state appropriations and federal grants must be accounted for in Miscellaneous Programs Fund.

**228 TECHNOLOGY FUND** - Authorized by Section 20-9-533, MCA to purchase, rent, repair, and maintain technological equipment and to provide technical training for district personnel. Funded by a state grant authorized by Section 20-9-534, MCA, and a voted levy.

**229 FLEXIBILITY FUND** - Authorized by Section 20-9-543, MCA, for the purpose of paying salaries, operating expenses, building expenses, and purchasing supplies and equipment. Funded by a state grant and voted levy.

### NON-BUDGETED SPECIAL REVENUE FUNDS\*

**212 FOOD SERVICES FUND** - Authorized by Section 20-10-201, MCA, for the purpose of accounting for school food service operations, including state and federal reimbursements.

**215 MISCELLANEOUS PROGRAMS FUND** - Authorized by Section 20-9-507, MCA, for the purpose of accounting for local, state or federal grants and reimbursements. Donations that allow the expenditure of both principal and interest for support of district programs are deposited in this fund.

**218 TRAFFIC EDUCATION FUND** - Authorized by Section 20-7-507 and 20-9-510, MCA, for the purpose of accounting for traffic education activities.

**221 COMPENSATED ABSENCE FUND** - Authorized by Section 20-9-512, MCA, for the purpose of financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is entitled to upon termination of employment. Funded using budgeted General Fund transfers. Funds in excess of limit must be returned to General Fund.

## DEBT SERVICE FUNDS

**250 DEBT SERVICE FUND** - Authorized by Section 20-9-438, MCA, for the purpose of paying interest and principal on outstanding bonds and special improvement district (SID) assessments. This fund is also used to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403 (c) and (d), MCA. The Debt Service Fund is a budgeted fund.

**260 BUILDING FUND** - The Building Fund is authorized by Section 20-9-508, MCA. It is used primarily to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403, MCA. The fund is also used to account for insurance proceeds for damaged property as provided in 20-6-608, MCA, or the sale or rental of property as provided by 20-6-604 and 607, MCA.

**261 BUILDING RESERVE FUND** - The Building Reserve Fund is authorized by Section 20-9-502, MCA, for the purpose of financing voter approved building or construction projects funded with district mill levies. The Building Reserve Fund is a budgeted fund.

## PROPRIETARY FUNDS

### TRUST FUNDS

**281 PRIVATE PURPOSE TRUST FUND** - (Non-expendable trusts benefitting non-district Operations). This fund is used to account for gifts, legacies, and devises received by the school district when the trust agreement specifies that funds (interest only) may be expended for non-district operating purposes, primarily student scholarships.

**282 INTERLOCAL AGREEMENT FUND** - The Interlocal Agreement Fund is authorized by Sections 20-7-457, 20-9-511, 20-7-801, and 20-9-701, MCA, for the purpose of accounting for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments.

**284 STUDENT EXTRACURRICULAR ACTIVITIES FUND** - The Student Extracurricular Activities Fund is authorized by Section 20-9-504, MCA, to account for various student activities, such as athletics, clubs, classes, student government organizations, student publications and other such activities. Separate fund accounts within the Extracurricular Fund are maintained to account for these various activities. Unlike other district funds, the money for these activities may be maintained in bank accounts outside the control of the County Treasurer. The fund is administered by school district administrators, faculty members, and student organizations under the guidelines and policies established by the Board of Trustees and in accordance with the "Student Activity Fund Accounting" guidelines. Required guidelines are available from the Montana Association of School Business Officials (MASBO) or from OPI. If appropriate, this fund may be classified as a special revenue fund for GASB 34 purposes.

### AGENCY FUNDS

**286 PAYROLL CLEARING FUND** - The Payroll Fund is an agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Payroll Fund to a single payee and maintain only one list of unpaid outstanding warrants a cash transfer letter is prepared monthly to the County Treasurer which transfers cash from the various operating funds for the appropriate amount to the Payroll Fund in an amount equal to unremitted payroll liabilities (if the "gross pay method" is used in the Payroll Fund) and warrants issued against the Payroll Fund. Fund is optional and may be discontinued by the County Treasurer.

**287 CLAIMS CLEARING FUND** - The Claims Fund is an agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Claims Fund to a single payee and maintain only one list of unpaid outstanding warrants. A cash transfer letter is prepared monthly to the County Treasurer which transfers cash from the various operating funds for the appropriate amount to the Claims Fund in an amount equal to unremitted payroll liabilities (if the "net pay method" is used in the Payroll Fund) and warrants issued against the Claims Fund. Fund is optional and may be discontinued by the County Treasurer.

# COMMON ACRONYMS USED IN K-12 EDUCATION

<b>ADA</b> – Americans With Disabilities Act	<b>MCA</b> – Montana Code Annotated
<b>ADD/ADHD</b> – Attention Deficit Disorder/ Attention Deficit Hyperactivity Disorder	<b>MDR</b> – Manifestation Determination Review
<b>AFS</b> – American Field Service (Intercultural Program)	<b>MEA/MFT</b> – Montana Education Association/Montana Federation of Teachers
<b>AFT</b> – American Federation of Teachers	<b>METNET</b> – Montana's publicly-funded Education Telecommunications Network
<b>AHERA</b> – Asbestos Hazard Emergency Response Act	<b>MHSA</b> – Montana High School Association
<b>AIDS</b> – Auto Immune Deficiency Syndrome	<b>MOU</b> – Memorandum of Understanding
<b>AIFS</b> – American Institute for Foreign Study	<b>MQEC</b> – Montana Quality Education Coalition
<b>ANB</b> – Average Number Belonging	<b>MREA</b> – Montana Rural Education Association
<b>AP Program</b> – Advanced Placement Program	<b>MSELC</b> – Montana Schools E-Learning Consortium
<b>ARM</b> – Administrative Rules of Montana	<b>MSGIA</b> – Montana Schools Group Insurance Authority
<b>ARRA</b> – American Recovery and Reinvestment Act	<b>MT-PEC</b> – Montana Public Education Center
<b>AYP</b> – Adequate Yearly Progress	<b>MTSBA</b> – Montana School Boards Association
<b>BPE</b> – Board of Public Education	<b>MTSUIP</b> – Montana Schools Unemployment Insurance Program
<b>CBA</b> – Collective Bargaining Agreement	<b>NAEP</b> – National Assessment of Educational Progress
<b>CFR</b> – Code of Federal Regulations	<b>NAFIS</b> – National Association of Federal Impact Schools
<b>CIPA</b> – Children's Internet Protection Act	<b>NCE</b> – Normal Curve Equivalency
<b>CLIA</b> – Clinical Laboratory Improvement Act	<b>NCLB</b> – No Child Left Behind Act
<b>CRT</b> – Criterion-Referenced Test	<b>NCES</b> – National Center for Education Statistics
<b>CSPAC</b> – Certification Standards and Practices Advisory Council	<b>MTCRR</b> – Montana Commissioner's Rules and Regulations
<b>CST</b> – Child Study Team	<b>OCHE</b> – Office of Commissioner of Higher Education
<b>CPA</b> – Certified Public Accountant	<b>OPI</b> – Office of Public Instruction
<b>DAP</b> – District Action Plan	<b>OSHA</b> – Occupational Safety and Health Act
<b>DARE</b> – Drug Abuse Resistance Education	<b>PAC</b> – Political Action Committee
<b>ED</b> – Education Department	<b>PEP</b> – Pupil Evaluation Program Test
<b>E.D.</b> – Emotionally Disturbed	<b>PET</b> – Program Evaluation Test
<b>EF</b> – European Field (International Language Program)	<b>PHI</b> – Protected Health Information
<b>EOE</b> – Education Opportunity and Equity	<b>PI</b> – Pupil Instruction
<b>ESEA</b> – Elementary and Secondary Education Act	<b>PILT</b> – Payment In Lieu of Taxes
<b>ESSA</b> – Every Student Succeeds Act	<b>PINS</b> – Persons In Need of Supervision
<b>ESSER</b> – Elementary & Secondary School Emergency Relief	<b>PIR</b> – Pupil Instruction Related
<b>FAPE</b> – Free Appropriate Public Education	<b>PLA</b> – Project Labor Agreement
<b>FERPA</b> – Family Educational Rights and Privacy Act	<b>Project SAVE</b> – Safe Schools Against Violence in Education
<b>FLSA</b> – Fair Labor Standards Act - Governs conditions of employment for certain school employees.	<b>PSAT</b> – Pre-Scholastic Aptitude Test
<b>FMLA</b> – Family Medical Leave Act	<b>RCT</b> – Regents Competency Test
<b>FTE</b> – Full-Time Equivalent	<b>SAM</b> – School Administrators of Montana
<b>GASB</b> – Governmental Accounting Standards Board	<b>SARA</b> – State Archives & Records Administration
<b>GED</b> – General Education Diploma	<b>SAT</b> – Standardized Assessment Test
<b>GPA</b> – Grade Point Average	<b>SASS</b> – System of Accountability of Student Success
<b>GTB</b> – Guaranteed Tax Base	<b>SEA</b> – State Education Agency
<b>HBV</b> – Hepatitis B Virus	<b>SIGI</b> – School Improvement Grant
<b>HIPAA</b> – Health Insurance Portability and Accountability Act	<b>SINI</b> – School in Need of Improvement
<b>HIV</b> – Human Immunodeficiency Virus	<b>SRO</b> – School Resource (Police) Officer
<b>HPHP</b> – High-Poverty High-Performing	<b>STD</b> – Sexually Transmitted Disease
<b>IDEA</b> – Individuals with Disabilities Education Act	<b>STW</b> – School-to-Work
<b>IEP</b> – Individualized Education Program	<b>USC</b> – United States Code
<b>IISM</b> – Indian Impact Schools of Montana	<b>WCRRP</b> – Workers Compensation Risk Retention Plan
<b>ISBC</b> – Indian School Business Caucus	
<b>ISLLC</b> – Interstate School Leaders Licensure Consortium	
<b>JCAHO</b> – Joint Commission of Accreditation of Healthcare Organizations	
<b>LEA</b> – Local Education Agency	
<b>LEP</b> – Limited English Proficiency	
<b>LRE</b> – Law-Related Education; Least Restrictive Environment	
<b>MAPS</b> – Measures of Academic Progress	
<b>MASBO</b> – Montana Association of School Business Officials	



There are a lot of abbreviations and acronyms for educational terms. For jargon or acronyms that are not included consider asking your superintendent, other board members or contact the staff at MTSBA.

### A Glossary of Education Terms

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**Academic intervention** – Services required of the school district to provide extra help to students who are not yet meeting the learning standards, as mandated under the federal No Child Left Behind Act.

**Accountability** – The obligation of states, school districts and individuals to ensure that students meet performance standards, and the obligation of school boards to fulfill their stewardship responsibilities.

**Adequate yearly progress** – The measure each state must establish to determine the progress of all students and students in certain specified accountability groups in each public school, school district and charter school within the state toward attaining proficiency in state assessments, as specified under the federal No Child Left Behind Act.

**Appropriation** – An authorization from the board of trustees or voters to make expenditures and to incur obligations for specific purposes.

**Assessed valuation** – The monetary worth of all property in the district.

**Assessment** – Measuring or judging the learning and performance of students, teachers, administrators and the board itself.

**Average number belonging** – The aggregate days of attendance during a given reporting period divided by the number of days school is in session during that period.

**BASE** – The minimum budget that all public school districts must adopt in Montana.

**Block grants** – Federal or state funding distributed in a lump sum directly to states or localities to administer and direct programs.

**Categorical aid** – State or federal aid which is intended to finance or reimburse a specific category of instructional or supporting program or to aid a particular target group of pupils.

**Cohort** – A group of students who share the same statistical or demographic characteristics, such as grade level.

**Core curriculum** – The body of knowledge that all students are expected to learn.

**Criterion-referenced tests** – Tests designed to determine whether students have acquired predefined knowledge or mastered specific skills; measures how well students perform in relation to established criteria, rather than how students compare with each other.

**Data-based decision making** – Analyzing quantitative information from varied sources to make decisions about the school or district.

**Distance learning** – A course taken and/or taught simultaneously in two or more locations using video and computer technology.

**Executive session** – A portion of the school board meeting that is not open to the public.

**Fund balance** – The reserves districts have to protect education programs and avoid property tax spikes when state aid is reduced or unexpected contingencies occur.

**Guaranteed Tax Base** - A legislative method by which BASE funding of school districts with a small tax base is supplemented with taxes from school districts with a larger tax base.

**Individualized education program (IEP)** – A written statement outlining the plan for providing an educational program for a disabled student based on the unique needs of that student.

**Norm-referenced tests** – Tests designed to compare student performance to a representative sample of students known as the norm group. Focus is on comparing a student's score to performance of other students at the national, state or local level.

**Section 504** – That portion of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of disability.

**Title I** – Federal law providing funding for a variety of programs designed to assist children from low-income families.

**Value-added assessment** – Using test scores to measure the gains made by individual students – as well as their school districts – from year to year, providing a snapshot of student achievement.