



# SCOBEEY SCHOOL DISTRICT #1 2022-2023 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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# PART 1

## About Scobey Schools

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

# SCOBNEY SCHOOL DISTRICT #1

## BOARD OF DIRECTORS

		<b>Elected</b>	<b>Term Expires</b>
<b>BOARD CHAIR:</b>	<b>Jesse Cole</b>	<b>2012</b>	<b>2024</b>
<b>VICE-CHAIR:</b>	<b>Tim Tande</b>	<b>2016</b>	<b>2025</b>
<b>TRUSTEE:</b>	<b>Leif Handran</b>	<b>2017</b>	<b>2023</b>
<b>TRUSTEE:</b>	<b>Matt Stentoft</b>	<b>2017</b>	<b>2024</b>
<b>TRUSTEE:</b>	<b>DuWayne Wilson</b>	<b>2020</b>	<b>2023</b>

## COMMITTEES

<b>NEGOTIATIONS:</b>	<b>Tim Tande &amp; Matt Stentoft</b>
<b>TRANSPORTATION:</b>	<b>Jesse Cole &amp; DuWayne Wilson</b>
<b>BUILDING &amp; GROUNDS:</b>	<b>Tim Tande &amp; Leif Handran</b>
<b>OPERATIONS/ACTIVITIES/PERSONNEL:</b>	<b>Jesse Cole &amp; Leif Handran</b>
<b>FINANCE:</b>	<b>Matt Stentoft &amp; DuWayne Wilson</b>
<b>POLICY:</b>	<b>Leif Handran &amp; DuWayne Wilson</b>

# SCOBEY SCHOOL DISTRICT #1 ADMINISTRATION & SUPERVISORS

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

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

Colleen Drury ~ Business Manager/Clerk ~ 11 Years      Scott Farris ~ Plant Supervisor/Head Custodian ~ 29 Years  
Sean Cromwell ~ Transportation Supervisor ~ 26 Years      Shiralee Girard ~ Food Services Manager ~ 11 Years

## OFFICE STAFF:

Judy States ~ Attendance/Records Clerk/Secretary ~ 22 Years  
Jonna Handran ~ Administrative Bookkeeper/Secretary ~ 12 Years

## KITCHEN STAFF:

Kris Rush ~ 3 Years      Vada Henderson ~ 4 Years      Del Henderson ~ 3 Years

## JANITORIAL STAFF:

Kourtney Voorhees ~ 6 Years      Austin Hagan ~ 1 year

## BUS DRIVERS:

Dana Fjeld ~ 23 Years      Tammy Nelson ~ 26 Years      Dorothy Holum ~ 33 Years      Eva Erstad ~ 6 Years

## ELEMENTARY STAFF: (years of experience)

Dawn Backman ~ 17 Years  
Kyla Cromwell ~ 24 Years  
Paula Ferguson ~ 25 Years  
Jamie Green ~ 15 Years  
Ronnalee Harrold ~ 36 Years  
Jasmine Johnsrud ~ 11 Years  
Amanda Manternach ~ 10 Years  
Tami Nelson ~ 17 Years  
Lawren Olson ~ 10 Years  
Valita Nelson ~ 14 Years  
Shavon Olson ~ 1<sup>st</sup> year

## HIGH SCHOOL STAFF: (years of experience)

Brock Berryhill ~ 18 Years  
Mike Eukin ~ 10 Years  
Kendra Kimball ~ 15 Years  
Jose Medina ~ 11 Years  
Walt Reller ~ 21 Years  
John States ~ 30 Years  
Annette Thievin ~ 25 Years  
\*\*Christian Feliciano ~ 11 Years  
\*\*Karla Leibrand ~ 38 Years  
\*\*Kim Torgerson ~ 19 Years  
\*\*Teresa Turner ~ 19 Years  
\*\*Connie Wittak ~ 35 Years  
\*\*K-12 duties

## PARAPROFESSIONAL STAFF:

Nancy Linnell ~ 13 years      Amber Holum ~ 5 Years      Shalice Maldonado ~ 9 years

## OTHER STAFF:

Larry Henderson ~ Activities Director ~ 1<sup>st</sup> Year

Certified Staff for 2022-2023 School Year

Effective 7/1/2022

			<b>Annual Salary</b>	<b>Stipend</b>	<b>Benefits</b>	<b>Gross Salary</b>
Backman, Dawn	BA+60 17 years	5th Grade	59,263.09		10,125.24	69,388.33
Berryhill, Brock	MA+30 18 years	7-12 Social Studies	66,308.95	3,725.21	10,125.24	80,159.40
Cromwell, Kyla	BA+60 24 years	4th Grade	60,349.61			60,349.61
Euken, Mike	MA+15 10 years	7-12 English	54,387.86	2,483.47	10,125.24	66,996.57
Feliciano, Christian	MA 11 years	K-12 Music	53,768.41	1,862.60	10,125.24	65,756.25
Ferguson, Paula	BA+60 25 years	Elementary Title	60,504.83		10,125.24	70,630.07
Green, Jamie	BA+60 15 years	6th Grade	58,952.66		10,125.24	69,077.90
Harrold, Ronnalee	BA+45 36 years	1st Grade	58,392.95		10,125.24	68,518.19
Johnsrund, Jasmine	BA+45 11 years	2nd Grade	51,656.22		-	51,656.22
Kimball, Kendra	BA+45 15 years	7-12 SPED	55,133.39	620.87	10,125.24	65,879.50
Leibrand, Karla	MA 38 years	K-12 Library	62,522.65	310.43	10,125.24	72,958.32
Manternach, Amanda	BA+30 10 years	3rd Grade	47,776.10		-	47,776.10
Medina, Jose	MA 11 years	7-12 Science	53,768.41	310.42	10,125.24	64,204.07
Nelson, Tami	BA+15 12 years	1st Grade	47,124.12		10,125.24	57,249.36
Nelson, Valita	BA 14 years	K-6 SPED	45,659.86		10,125.24	55,785.10
Olson, Lawren	MA+15 10 years	Kindergarten	54,387.86		10,125.24	64,513.10
Olson, Shavon	BA 3 years	4th Grade	34,767.99			34,767.99
Reller, Walt	BA+45 21 years	7-12 Tech Ed	56,064.69	310.43	10,125.24	66,500.36
States, John	BA+30 30 years	7-12 Math	50,695.74	1,241.73	10,125.24	62,062.71
Thievin, Annette	MA 25 years	7-12 Business/PE	60,504.83	1,552.17	10,125.24	72,182.24
Torgerson, Kim	BA+30 19 years	K-12 Art	50,695.74	1,552.17	10,125.24	62,373.15
Turner, Teresa	MA+30 19 years	K-12 Counselor	70,018.40	776.09	10,125.24	80,919.73
Wittak, Connie	MA 35 years	7-12 FCS/K-11 PE	62,057.00	3,414.77	10,125.24	75,597.01
			1,274,761.36	18,160.36	192,379.56	1,485,301.28

Administrative Staff for 2022-2023 School Year

Effective 7/1/2022

Buer, Caitlin	3 years	K-12 Principal	68,173.55	931.30	21,768.00	90,872.85
Cromwell, Sean	26 years	Transportation Supervisor	62,226.53		33,468.00	95,694.53
Drury, Colleen	11 years	Business Manager/Clerk	45,678.05	931.30	12,624.00	59,233.35
Farris Scott	29 years	Facilities Manager	46,866.14		11,748.00	58,614.14
Hardy, Greg	5 years	K-12 Superintendent	86,700.00	931.30	33,468.00	121,099.30
			309,644.27	2,793.90	113,076.00	425,514.17

Classified Staff for 2022-2023 School Year

Effective 7/1/2022

Erstad, Eva	6 years	Bus Route Driver	16,200.30			16,200.30
Fjeld, Dana	23 years	Bus Route Driver	16,823.60			16,823.60
Girard, Shiralee	11 years	Food Services Manager	25,106.80			25,106.80
Hagan, Austin	1 year	Custodian	14.00/hr		10,125.24	
Handran, Jonna	12 years	Administrative Assistant	37,132.26		10,125.24	47,257.50
Henderson, Del	3 years	Cook/Custodian	15.04/hr			-
Henderson, Vada	4 years	Cook/Custodian	15.23/hr			-
Holum, Amber	5 years	Paraprofessional	15.43/hr			-
Holum, Dorothy	33 years	Bus Route Driver	17,183.77			17,183.77
Linnell, Nancy	14 years	Paraprofessional	17.58/hr			-
Nelson, Tammy	26 years	Bus Route Driver	17,810.08			17,810.08
Rush, Kris	3 years	Cook	15.04/hr			-
States, Judy	22 years	Administrative Assistant	33,169.65		10,125.24	43,294.89
Tommerup, Shalice	9 years	Paraprofessional	16.80/hr	2,793.90		
Voorhees, Kourtney	6 years	Custodian	16.31/hr		10,125.24	10,125.24
				2,793.90	40,500.96	193,802.18

# Scobey School District #1 Stats

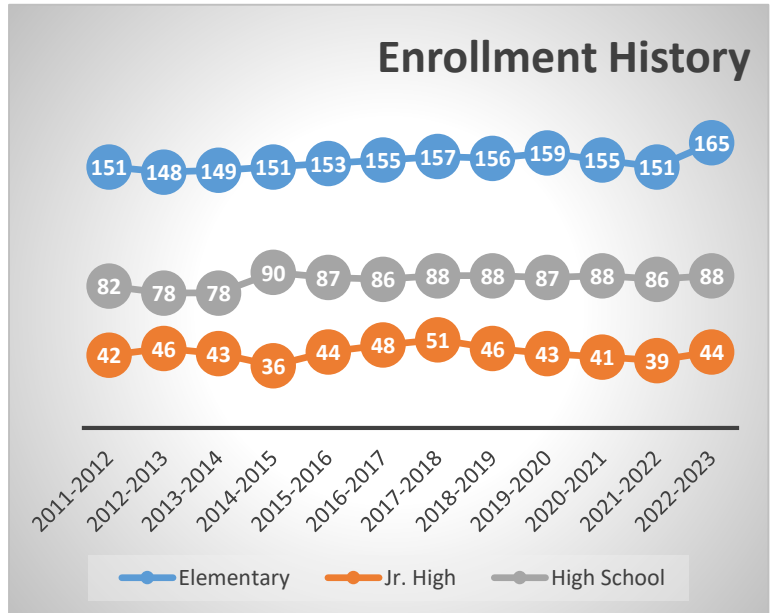
Enrollment:

Scobey Schools has seen a steady increase in enrollment for the past several years. The 2022-2023 school year will have two (2) Kindergarten classes and (2) 4<sup>th</sup> grade classes.

Smallest Class Size – 16 Students

Largest Class Size – 32 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	165	44	88





## 2022-2023 SCOBHEY PUBLIC SCHOOLS CALENDAR

Yellow – Regular School Day
Green – Early Release Day for Students 2:25 p.m.
Purple – No Students; PIR Day for Teachers
Red – No School
Blue – Term Ending Dates
Pink – 11:10 a.m. Release Day



AUGUST 2022						
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 2022						
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 2022						
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 2022						
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 2022						
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 2023						
S	M	T	W	Th	F	S
	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	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 2023						
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 2023						
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 2023						
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				

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 2021-2022

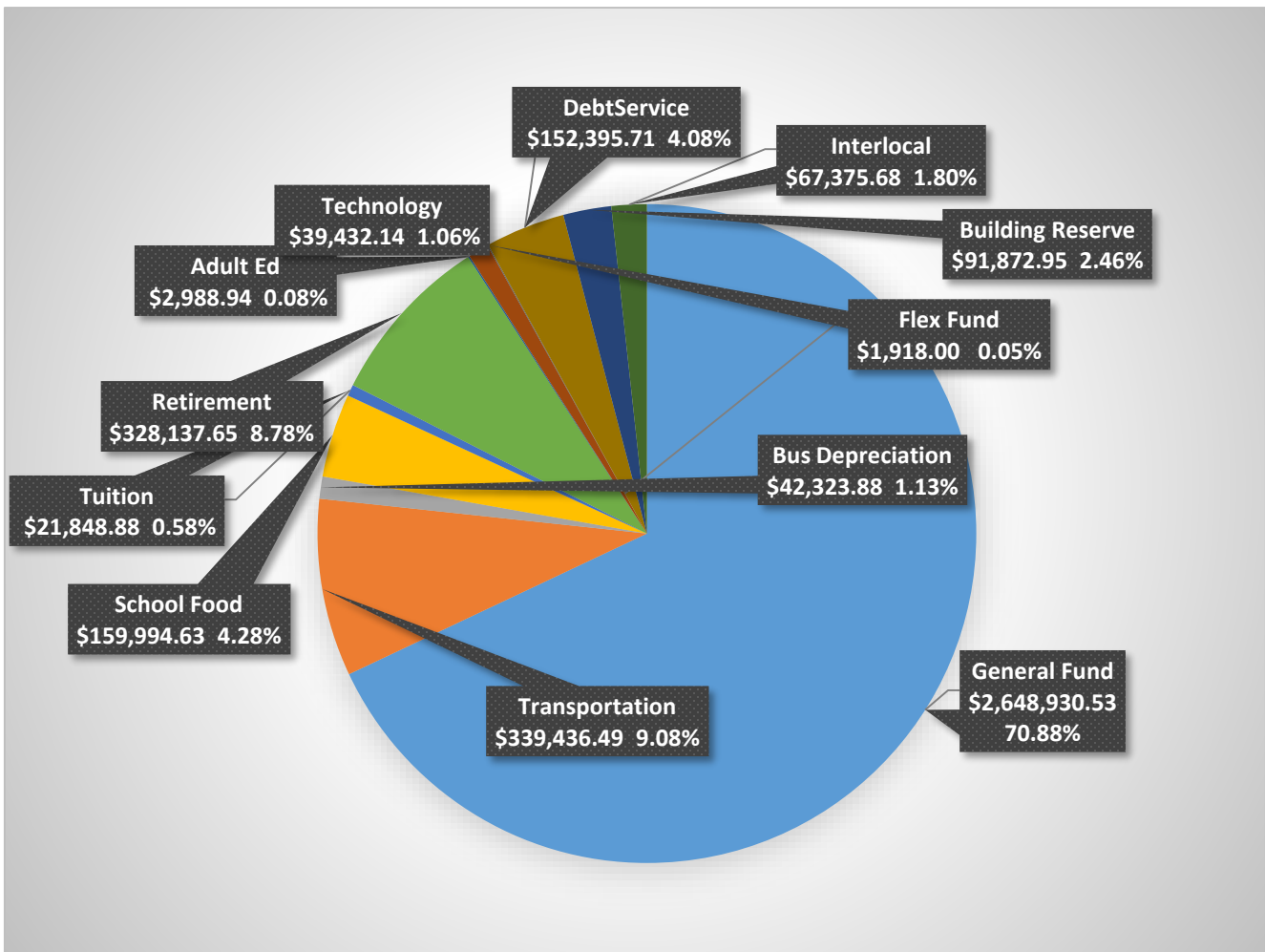
*Final Budget v Actual*  
*How Did We Spend Funds*  
*Where Did We Go Wrong*  
*What About all the COVID Money?*

SCOBEY PUBLIC SCHOOLS  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 6 / 22

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
201 GENERAL	173,236.67	2,648,930.53	2,650,541.74	2,650,541.74	1,611.21	100 %
210 TRANSPORTATION	28,569.27	339,436.49	339,501.57	339,501.57	65.08	100 %
211 BUS DEPRECIATION	0.00	42,323.88	146,543.88	146,543.88	104,220.00	29 %
212 SCHOOL FOOD SERVICES	9,421.38	159,994.63	132,814.13	172,814.13	12,819.50	93 %
213 TUITION	-2,589.16	21,848.88	21,879.05	21,879.05	30.17	100 %
214 RETIREMENT	11,500.31	328,137.65	386,273.49	386,273.49	58,135.84	85 %
215 MISCELLANEOUS	59,114.00	481,593.17	1,040,606.60	1,028,221.41	546,628.24	47 %
217 ADULT EDUCATION	142.76	2,988.94	10,050.00	10,050.00	7,061.06	30 %
218 TRAFFIC EDUCATION	51.68	140.27	6,771.60	6,771.60	6,631.33	2 %
228 STATE TECH GRANT	2,268.31	39,432.14	95,296.42	95,296.42	55,864.28	41 %
229 SCHOOL FLEXIBILITY FUND	0.00	1,918.00	46,381.11	46,381.11	44,463.11	4 %
250 DEBT SERVICE	118,670.00	152,395.71	156,000.00	156,000.00	3,604.29	98 %
261 BUILDING RESERVE FUND	0.00	91,872.95	186,073.98	186,073.98	94,201.03	49 %
281 ENDOWMENT	0.00	500.00	1,000.00	1,000.00	500.00	50 %
282 INTERLOCAL	39,997.50	107,373.08	461,850.00	461,850.00	354,476.92	23 %
<b>Grand Total:</b>	<b>440,382.72</b>	<b>4,418,886.32</b>	<b>5,681,583.57</b>	<b>5,709,198.38</b>	<b>1,290,312.06</b>	<b>77 %</b>

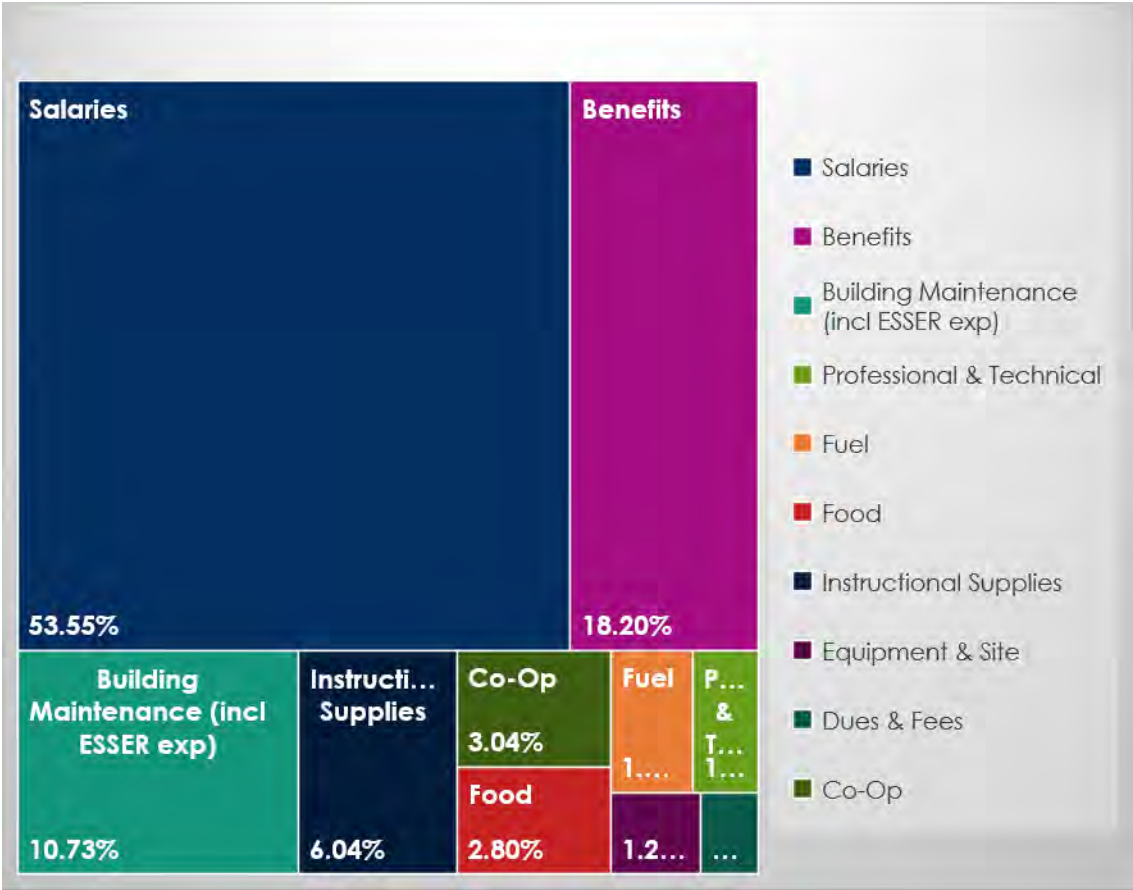
# Expenditures By Fund FY22

General Fund	\$ 2,648,930.53	70.88%
Transportation	\$ 339,436.49	9.08%
Bus Depreciation	\$ 42,323.88	1.13%
School Food	\$ 159,994.63	4.28%
Tuition	\$ 21,848.88	0.58%
Retirement	\$ 328,137.65	8.78%
Adult Education	\$ 2,988.94	0.08%
Technology	\$ 39,432.14	1.06%
Flex Fund	\$ 1,918.00	0.05%
Debt Service	\$ 152,395.71	4.08%
Building Reserve	\$ 91,872.95	2.46%
Interlocal	\$ 67,375.58	1.80%
	3,737,406.85	100.00%



# Expenditures By Type FY22

Salaries	2,064,915.87	53.55%
Benefits	701,849.62	18.20%
Building Maintenance (incl ESSER exp)	413,741.02	10.73%
Professional & Technical	61,807.40	1.60%
Fuel	76,341.54	1.98%
Food	107,893.31	2.80%
Instructional Supplies	232,771.66	6.04%
Equipment & Site	48,485.68	1.26%
Dues & Fees	30,868.93	0.80%
Co-Op	117,212.04	3.04%
	3,855,887.07	100.00%



SCOBEY PUBLIC SCHOOLS  
**Budget vs. Actual Exceptions**  
For the Accounting Period: 6 / 22  
For Expenditures in excess of 250% of Budgeted Amount.

Program-Function-Object-Project	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	%
<b>201 GENERAL</b>						
<b>100 REGULAR EDUCATION</b>						
<b>1000 INSTRUCTION</b>						
280 OTHER EMPLOYEE BNFTS	0.00	5,794.35	0.00	0.00	-5,794.35	*** % (HSA's miscoded)
610 SUPPLIES	12,794.32	88,633.52	25,500.00	25,500.00	-63,133.52	347 % Yr end spending
624 VEHICLE/EQUIP. FUEL	0.00	365.88	0.00	0.00	-365.88	*** % New line item
610 DUES AND FEES	0.00	956.12	150.00	150.00	-806.12	637 %
<b>2120 GUIDANCE SERVICES</b>						
624 VEHICLE/EQUIP. FUEL	0.00	102.45	0.00	0.00	-102.45	*** % New line item
<b>2220 EDUCATIONAL MEDIA</b>						
682 TECHNOLOGY SUPPLIES	0.00	27.98	0.00	0.00	-27.98	*** %
<b>2300 SUPP SERV - GEN ADMIN</b>						
540 ADVERTISING	40.00	2,357.90	250.00	250.00	-2,107.90	949 % Staffing Ads
624 VEHICLE/EQUIP. FUEL	0.00	142.27	0.00	0.00	-142.27	*** % New line item
610 DUES AND FEES	20.00	676.39	250.00	250.00	-426.39	270 %
<b>2510 RD OF TRUSTEES SERV</b>						
330 OTHER PROF SERVICES	202.50	450.00	0.00	0.00	-450.00	*** % Legal
540 ADVERTISING	0.00	1,144.00	0.00	0.00	-1,144.00	*** % Staff/election
<b>2400 SUPP SERV/SCH ADMIN</b>						
280 OTHER EMPLOYEE BNFTS	252.00	2,777.59	0.00	0.00	-2,777.59	*** % HSA's miscode
330 OTHER PROF SERVICES	0.00	125.00	0.00	0.00	-125.00	*** %
624 VEHICLE/EQUIP. FUEL	0.00	259.38	0.00	0.00	-259.38	*** % New line item
610 DUES AND FEES	0.00	1,510.00	0.00	0.00	-1,510.00	*** % Meetings
<b>2500 SUPP SERV - BUSINESS</b>						
280 OTHER EMPLOYEE BNFTS	435.02	1,745.43	0.00	0.00	-1,745.43	*** % HSA's miscode
330 OTHER PROF SERVICES	0.00	2,284.50	0.00	0.00	-2,284.50	*** % Black Mtn softwar
532 POSTAGE	0.00	265.01	0.00	0.00	-265.01	*** %
610 SUPPLIES	189.13	1,350.32	250.00	250.00	-1,100.32	540 %
624 VEHICLE/EQUIP. FUEL	50.60	255.39	0.00	0.00	-255.39	*** %
660 MINOR EQUIPMENT-NEW	0.00	2,799.00	250.00	250.00	-2,549.00	*** % Shredder
682 TECHNOLOGY SUPPLIES	0.00	2,907.99	0.00	0.00	-2,907.99	*** % Computer/monitor
<b>2600 OPER/MAINT OF PLANT</b>						
440 REPAIR & MAINT SERV	10,588.80	67,253.40	15,000.00	15,000.00	-52,253.40	448 % Boiler Repair
582 OUT OF DISTR. TRAVEL	46.48	975.37	0.00	0.00	-975.37	*** %
<b>2700 STUDENT TRANSP SERV</b>						
250 WORKERS COMPENSATION	465.09	465.09	0.00	0.00	-465.09	*** % Miscoded
624 VEHICLE/EQUIP. FUEL	0.00	85.86	0.00	0.00	-85.86	*** % New line item
<b>392 Business CTE</b>						
<b>1000 INSTRUCTION</b>						
280 OTHER EMPLOYEE BNFTS	0.00	379.61	0.00	0.00	-379.61	*** % HSA's miscode
<b>394 Home Economics</b>						
<b>1000 INSTRUCTION</b>						
280 OTHER EMPLOYEE BNFTS	0.00	2,213.49	0.00	0.00	-2,213.49	*** % HSA's miscode
681 COMPUTER SOFTWARE	0.00	179.97	0.00	0.00	-179.97	*** %
<b>395 Technology Education/Industrial Arts</b>						



SCOBEEY PUBLIC SCHOOLS  
Budget Vs. Actual Exceptions  
for the Accounting Period: 6 / 22  
For Expenditures in excess of 250% of Budgeted Amount.

Program-Function-Object-Project	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 INSTRUCTION						
610 SUPPLIES	2,911.86	7,816.84	3,000.00	3,000.00	-4,816.84	260 % Yr end expend
396 Office Occupations (Inactive account)						
1000 INSTRUCTION						
610 SUPPLIES	0.00	562.58	0.00	0.00	-562.58	*** %
710 XTRACURR ACTIVITY						
2700 STUDENT TRANSP SERV						
260 HEALTH INSURANCE	0.00	120.46	0.00	0.00	-120.46	*** % Miscode
280 OTHER EMPLOYEE BNFTS	0.00	51.66	0.00	0.00	-51.66	*** % Miscode
610 SUPPLIES	0.00	400.00	0.00	0.00	-400.00	*** % Speech/drama
3400 XTRACURR ACTIVITIES						
624 VEHICLE/EQUIP. FUEL	0.00	1,059.22	0.00	0.00	-1,059.22	*** % New line item
3500 XTRACURR ATHLETICS						
582 OUT OF DISTR. TRAVEL	0.00	52.13	0.00	0.00	-52.13	*** %
720 XTRACURR ATHLETICS						
2700 STUDENT TRANSP SERV						
260 HEALTH INSURANCE	0.00	103.05	0.00	0.00	-103.05	*** % Miscode
280 OTHER EMPLOYEE BNFTS	0.00	22.23	0.00	0.00	-22.23	*** % Miscode
610 SUPPLIES	0.00	400.00	0.00	0.00	-400.00	*** %
3500 XTRACURR ATHLETICS						
154 TECHNICAL STIPEND	0.00	908.00	0.00	0.00	-908.00	*** % Drug test
280 OTHER EMPLOYEE BNFTS	0.00	0.13	0.00	0.00	-0.13	*** %
624 VEHICLE/EQUIP. FUEL	0.00	1,450.01	0.00	0.00	-1,450.01	*** % New line item
910 SCHOOL FOOD SERVICES						
3100 FOOD SERVICES						
280 OTHER EMPLOYEE BNFTS	54.99	242.18	0.00	0.00	-242.18	*** % HSR's miscode
999 Operating Transfers out to Other Funds						
6100 OPER FUND TRANSFERS						
910 FUND TRANSFERS	5,000.00	5,000.00	0.00	0.00	-5,000.00	*** % Interlocal
210 TRANSPORTATION						
100 REGULAR EDUCATION						
2500 SUPP SERV - BUSINESS						
280 OTHER EMPLOYEE BNFTS	59.99	434.39	0.00	0.00	-434.39	*** %
2700 STUDENT TRANSP SERV						
280 OTHER EMPLOYEE BNFTS	0.00	10.34	0.00	0.00	-10.34	*** %
340 TECHNICAL SERVICES	0.00	1,140.00	0.00	0.00	-1,140.00	*** %
615 REPLACEMENT SUPP/PART	736.62	14,898.16	0.00	0.00	-14,898.16	*** % New line item
212 SCHOOL FOOD SERVICES						
910 SCHOOL FOOD SERVICES						
3100 FOOD SERVICES						
440 REPAIR & MAINT SERV	0.00	6,800.00	3,000.00	2,000.00	-4,800.00	340 % Fixture repairs
624 VEHICLE/EQUIP. FUEL	0.00	25.01	0.00	0.00	-25.01	*** %
810 DUES AND FEES	619.95	3,456.40	500.00	500.00	-2,956.40	691 % Food purchase fee

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SCOBEE PUBLIC SCHOOLS  
Budget Vs. Actual Exceptions  
For the Accounting Period: 6 / 22  
For Expenditures in excess of 250% of Budgeted Amount.

Page: 3 of 4  
Report ID: B121

Program-Function-Object-Project	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	%	Committed
214 RETIREMENT							
100 REGULAR EDUCATION							
2300 SUPP SERV - GEN ADMIN							
230 CONTRIBUTION, PERS	259.92	3,086.15	0.00	0.00	-3,086.15	***	\$
2700 STUDENT TRANSP SERV							
220 CONTRIBUTION, TRS	18.54	226.18	0.00	0.00	-226.18	***	\$
610 ADULT/CONTINUING ED.							
1000 INSTRUCTION							
210 SOCIAL SECURITY	2.05	32.23	0.00	0.00	-32.23	***	\$
710 XTRACURR ACTIVITY							
2700 STUDENT TRANSP SERV							
220 CONTRIBUTION, TRS	0.00	280.41	0.00	0.00	-280.41	***	\$
3400 XTRACURR ACTIVITIES							
240 CONTR, UNEMPLOYMENT	2.20	60.42	0.00	0.00	-60.42	***	\$
720 XTRACURR ATHLETICS							
2700 STUDENT TRANSP SERV							
220 CONTRIBUTION, TRS	0.00	241.27	0.00	0.00	-241.27	***	\$
215 MISCELLANEOUS							
329 State - Miscellaneous Grants							
1000 INSTRUCTION							
610- 9 SUPPLIES	-23.98	931.01	0.00	0.00	-931.01	***	\$
RUBY HANSON ESTATE BEQUEST							
610- 11 SUPPLIES	0.00	4,227.84	0.00	0.00	-4,227.84	***	\$
SHERIDAN ELECTRIC							
610- 17 SUPPLIES	2,418.88	3,179.93	0.00	0.00	-3,179.93	***	\$
Jobs For Montana Graduates (JMG) Grant							
660- 17 MINOR EQUIPMENT-NEW	1,299.90	1,299.90	0.00	0.00	-1,299.90	***	\$
Jobs For Montana Graduates (JMG) Grant							
660- 39 MINOR EQUIPMENT-NEW	0.00	1,648.00	0.00	0.00	-1,648.00	***	\$
FACILITY ACCESS							
682- 9 TECHNOLOGY SUPPLIES	1,104.00	2,861.55	0.00	0.00	-2,861.55	***	\$
RUBY HANSON ESTATE BEQUEST							
394 Home Economics							
1000 INSTRUCTION							
610- 6 SUPPLIES	564.88	564.88	0.00	0.00	-564.88	***	\$
VO ED STATE HOME EC							
395 Technology Education/Industrial Arts							
1000 INSTRUCTION							
660- 7 MINOR EQUIPMENT-NEW	0.00	399.00	0.00	0.00	-399.00	***	\$
VO ED STATE TECH ED ART							
412 Title VI, Part B Subpart 1, Small Rural							
1000 INSTRUCTION							
340- 46 TECHNICAL SERVICES	0.00	2,250.00	0.00	0.00	-2,250.00	***	\$
Small Rural Education Program (REAP)							
582- 46 OUT OF DISTR. TRAVEL	0.00	1,690.60	0.00	0.00	-1,690.60	***	\$
Small Rural Education Program (REAP)							
624- 53 VEHICLE/EQUIP. FUEL	35.63	35.63	0.00	0.00	-35.63	***	\$
Small Rural Education Program (REAP)							

SCOBEE PUBLIC SCHOOLS  
Budget vs. Actual Exceptions  
For the Accounting Period: 6 / 22  
For Expenditures in excess of 250% of Budgeted Amount

Program-Function-Object-Project	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	* Committed
682- 46 TECHNOLOGY SUPPLIES Small Rural Education Program (REAP)	0.00	18,481.40	100.00	100.00	-18,381.40	*** %
456 IDEA, Part B, Children with Disabilities 1000 INSTRUCTION						
250- 3 WORKERS COMPENSATION IDEA-B SPECIAL EDUCATION (TRANS FROM	20.54	20.54	0.00	0.00	-20.54	*** %
457 IDEA Preschool 1000 INSTRUCTION						
210- 8 SOCIAL SECURITY IDEA-PRESCHOOL SEC 619 (COOP)	181.70	181.70	0.00	0.00	-181.70	*** %
220- 0 CONTRIBUTION, TRS IDEA-PRESCHOOL SEC 619 (COOP)	222.54	222.54	0.00	0.00	-222.54	*** %
240- 8 CONTR, UNEMPLOYMENT IDEA-PRESCHOOL SEC 619 (COOP)	6.18	6.18	0.00	0.00	-6.18	*** %
765 CARES Act Coronavirus Aid, Relief & 1000 INSTRUCTION						
682- 47 TECHNOLOGY SUPPLIES Coronavirus Aid, Relief, Economic	0.00	474.16	0.00	0.00	-474.16	*** %
787 ESSER III Learning Loss 1000 INSTRUCTION						
610- 52 SUPPLIES ESSER III	0.00	75.77	0.00	0.00	-75.77	*** %
217 ADULT EDUCATION 610 ADULT/CONTINUING ED. 1000 INSTRUCTION						
210 SOCIAL SECURITY	0.00	32.55	0.00	0.00	-32.55	*** %
240 CONTR, UNEMPLOYMENT	0.00	1.68	0.00	0.00	-1.68	*** %
228 STATE TECH GRANT 100 REGULAR EDUCATION 1000 INSTRUCTION						
112 PROF-EDUC/CERTIFIED	0.00	416.00	0.00	0.00	-416.00	*** %
130 OTHER PROF SERVICES	0.00	8,817.50	0.00	0.00	-8,817.50	*** % Black Mountain
610 SUPPLIES	0.00	272.85	0.00	0.00	-272.85	*** %
229 SCHOOL FLEXIBILITY FUND 100 REGULAR EDUCATION 1000 INSTRUCTION						
810 DUES AND FEES	0.00	1,600.00	0.00	0.00	-1,600.00	*** % JI Visa
261 BUILDING RESERVE FUND 100 REGULAR EDUCATION 2600 OPER/MAINT OF PLANT						
440 REPAIR & MAINT SERV	0.00	34,116.95	0.00	0.00	-34,116.95	*** % gym floor half

# WHAT ABOUT ALL THE COVID MONEY?

Scobey schools was awarded the following in COVID money during the 2021-2022 school year.

ESSER II Base – \$126,238 used for preparing/preventing Covid

ESSER II Supplemental - \$9,427 used for cleaning services

ESSER II Special Needs - \$3,317 for Special Needs students/services

\*\*Must be spent by 6/30/2024

ESSER III Base - \$226,810 used for preparing/preventing COVID

ESSER III Supplemental - \$9,427 used for cleaning services

ESSER III Lost Instruction – software/hardware to address learning loss

\*\*Must be spent by 6/30/2024

# WHAT DID WE SPEND IT ON

## 51 ESSER II

E 776-2600 ESSER II - SUPPLEMENTAL-OPER/MAINT OF PLANT

330 OTHER PROF SERVICES

CL 17577	1	PO:16665	August Cleaning Hours	Augu	ERIKA REIS	9/21	412.50
CL 17577	2	PO:16665	SEPTEMBER	Cleaning hours	S ERIKA REIS	9/21	1,050.00
CL 17615	3	PO:16720	Cleaning hours	October	ERIKA REIS	11/21	1,175.00
CL 17657	1	PO:16762	Cleaning Hours	for Nov.	ERIKA REIS	11/21	950.00
CL 17795	1		Cleaning Hours	for February	ERIKA REIS	3/22	800.00
CL 17854	1		Cleaning Hours	for March	ERIKA REIS	4/22	1,100.00
CL 17901	1		Cleaning Hours	for March	ERIKA REIS	5/22	950.00
CL 17969	1	PO:17161	May cleaning hours		ERIKA REIS	6/22	1,000.00
Object Total:							7,437.50

E 777-1000 ESSER II - SPECIAL NEEDS-INSTRUCTION

CL 17737	28	PO:16824	Active kids Chair	by Stud	BMO Financial Group	1/22	419.94
CL 17740	1	PO:16824	Study Carrel		BMO Financial Group	1/22	275.33
CL 17775	2	PO:16854	Pendulum Standup	Desk	BMO Financial Group	2/22	333.00
CL 17775	3	PO:16854	Shipping		BMO Financial Group	2/22	83.83
CL 17613	1	PO:16673	Level 3 Student	Reader	MALONEY METHOD	10/21	99.95
CL 17613	2	PO:16673	Level 3 Student	Workbook	MALONEY METHOD	10/21	99.95
CL 17613	3	PO:16673	Level 2 Student	Reader	MALONEY METHOD	10/21	19.95
CL 17613	4	PO:16673	Level 2 Student	Workbook	MALONEY METHOD	10/21	19.95
CL 17613	5	PO:16673	Spelling Junior	Student W	MALONEY METHOD	10/21	99.95
CL 17613	6	PO:16673	Level 3 Reading	Curriculu	MALONEY METHOD	10/21	99.95
CL 17613	7	PO:16673	Junior Spelling	Curriculu	MALONEY METHOD	10/21	99.95
CL 17613	8	PO:16673	Level 2 Reading	Curriculu	MALONEY METHOD	10/21	99.95
CL 17641	1		Shipping		MALONEY METHOD	11/21	61.70
CL 17829	1	PO:16868	Level 2 Student	Reader	MALONEY METHOD	3/22	39.90
CL 17829	2	PO:16868	Level 2 Student	Workbook	MALONEY METHOD	3/22	39.90
CL 17829	3	PO:16868	Level 3 Student	Reader	MALONEY METHOD	3/22	59.85
CL 17829	4	PO:16868	Level 3 Student	Workboool	MALONEY METHOD	3/22	59.85
CL 17829	8		Level 3 Student	Workbook	MALONEY METHOD	3/22	-14.07
Object Total:							886.73

681 COMPUTER SOFTWARE

CL 17461	4	PO:16548	INV5204437	Freckle Math	RENAISSANCE LEARNING, INC	7/21	1,317.00
Object Total:							1,317.00
Program-Function Total							3,315.83

Fund Total:

10,753.33

## 52 ESSER III

E 785-2500 ESSER III Base-SUPP SERV

CL 17917	1	PO:17091	388951296	FLOORING PROJECT	DEPARTMENT OF REVENUE	5/22	1,159.84
CL 18002	1	PO:17250	Flooring Project		DEPARTMENT OF REVENUE	6/22	390.00
CL 17721	1	PO:16840	SHS_01	Down payment	HANDRAN'S HOME CENTER	1/22	44,207.75
CL 17897	1	PO:16840	SHS_01A	7992 sq ft Terrazo	HANDRAN'S HOME CENTER	5/22	23,896.08
CL 17897	2	PO:16840	SHS_01A	41292 Living local	HANDRAN'S HOME CENTER	5/22	79,255.33
CL 17897	3		SHS_01A	Adhesive	HANDRAN'S HOME CENTER	5/22	6,564.80
CL 17897	4		SHS_01A	Stair Treads and Leveler	HANDRAN'S HOME CENTER	5/22	6,267.68
CL 18001	1	PO:17249	First half labor		HANDRAN'S HOME CENTER	6/22	39,000.00
Object Total:							200,741.480

E 787-1000 ESSER III Learning Loss-INSTRUCTION

CL 17829	9		Level 3 Student	Workbook	MALONEY METHOD	3/22	14.07
CL 17829	11		Shipping		MALONEY METHOD	3/22	61.70
CL 17461	1	PO:16548	INV5204437	Freckle ELA Add	RENAISSANCE LEARNING, INC	7/21	2,565.00
CL 17461	2	PO:16548	INV5204437	STAR 360	RENAISSANCE LEARNING, INC	7/21	4,161.00
CL 17461	3	PO:16548	INV5204437	Freckle Math	RENAISSANCE LEARNING, INC	7/21	2,701.00
			STAR/FRECKLE		RENAISSANCE LEARNING, INC.	9/21	2,771.00
CL 17722	1	PO:16846	INVUS15041	Annual Subscrip	FRONTLINE TECHNOLOGIES	1/22	3,463.56
CL 17722	2	PO:16846	INVUS15041	Frontline Imple	FRONTLINE TECHNOLOGIES	1/22	3,870.00
CL 17918	1	PO:17086	INVUS15704	Annual Subscrip	FRONTLINE TECHNOLOGIES	5/22	6,321.00
Object Total:							25,928.33

Fund Total:

226,669.81



# PART 3

**2022-2023 Plan**

*Budgeted Fund Summaries*  
*Non-budgeted Fund Summaries*  
*2022-2023 Line Item Budget*  
*2022-2023 OPI Proposed Budget*  
*Budget Breakdown*

# 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.

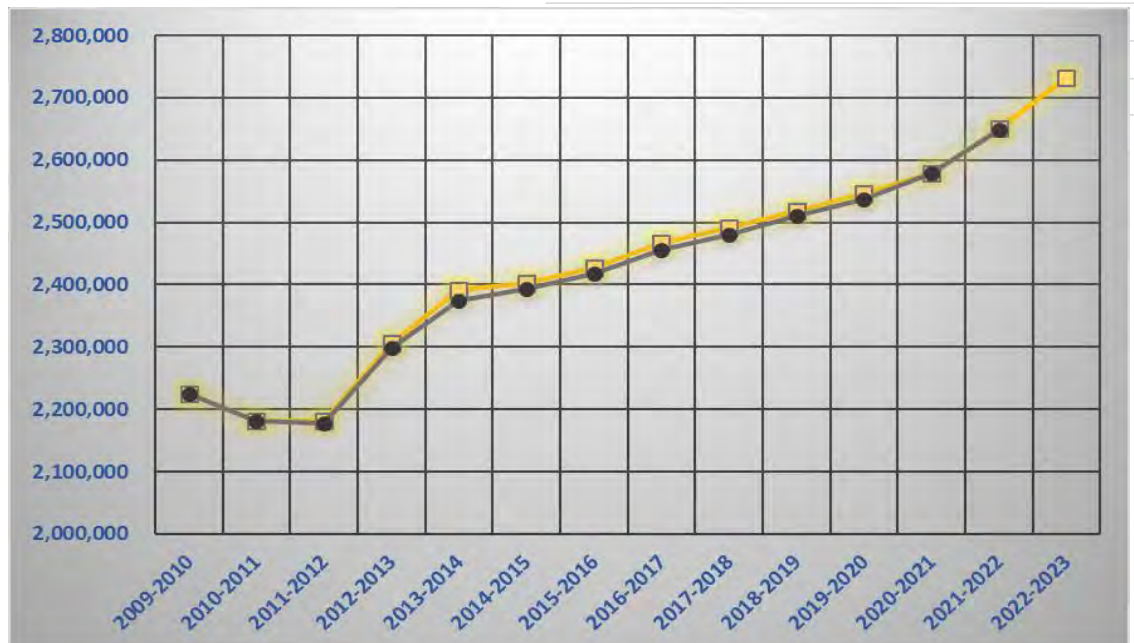
The General Fund is a budgeted fund that requires a *voted levy* to increase the budget until the District reaches the maximum budget allowed.



## 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		

## 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		

## 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 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

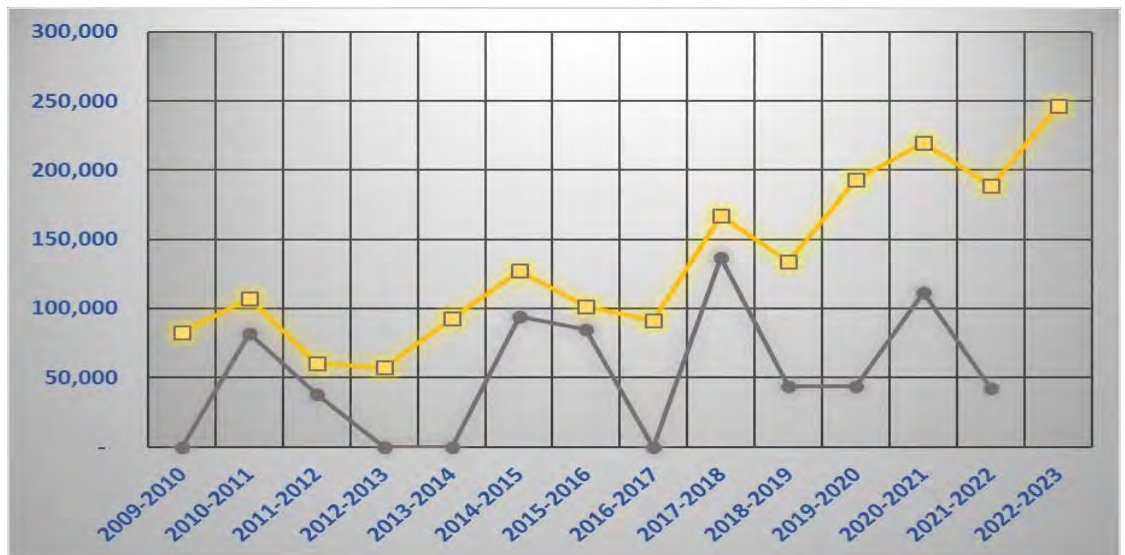
FY23 Budgeting										
	Year	Original cost	Depreciated Thru 2022	Depreciated 2021-2022	Depreciated Through Last year	Max 150% Depreciation	20% 2022-2023 Allowable Budget	2022-2023 actual budget	Lifetime Left to Depreciate after 2022-2023	
2016 IHC 54 Passenger #4DRBU	2016	95,000.00	86,800.00	5,000.00	91,800.00	142,500.00	19,000.00	19,000.00	31,700.00	54 PASS
2013 Chev Bluebird Microbus #	2015	35,900.00	36,900.00	5,000.00	41,900.00	53,850.00	7,180.00	7,180.00	4,770.00	18 PASS
2015 Thomas Minotour #1GB6G	2015	63,647.00	70,258.80	5,000.00	75,258.80	95,470.50	12,729.40	12,729.40	7,482.30	16 PASS
2001 LTC 48 Passenger Cruiser	2013	34,000.00	-	-	-	-	-	-	-	ACTIVITY
2012 Bluebird Vision #1BAKCCF	2011	82,000.00	114,453.00	5,000.00	119,453.00	123,000.00	16,400.00	3,547.00	-	54 PASS
2007 MCI J4500 Cruiser	2018	275,000.00	30,000.00	5,000.00	35,000.00	412,500.00	55,000.00	55,000.00	322,500.00	ACTIVITY
2013 Ford Diamond Shuttle	2018	32,400.00	13,060.00	5,000.00	18,060.00	48,600.00	6,480.00	6,480.00	24,060.00	ACTIVITY
2017 Thomas 051MS #1HA6GUB	2018	70,444.00	38,176.80	5,000.00	43,176.80	105,666.00	14,088.80	14,088.80	48,400.40	16 PASS
2021 Thomas Mintour DRW 1HA	2021	71,005.00	-	-	-	106,507.50	14,201.00	14,201.00	92,306.50	27 PASS
2013 Ford E350 Mini	2022	40,000.00	-	-	-	60,000.00	8,000.00	8,000.00	52,000.00	ACTIVITY
				35,000.00						
						total Mills	153,079.20	132,226.20	438,912.70	
							20.25	17.49		

## 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		

## 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.

## TUITION FUND LEVY

Year	Budgeted	Actual Spent	Ending Cas
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		

## 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



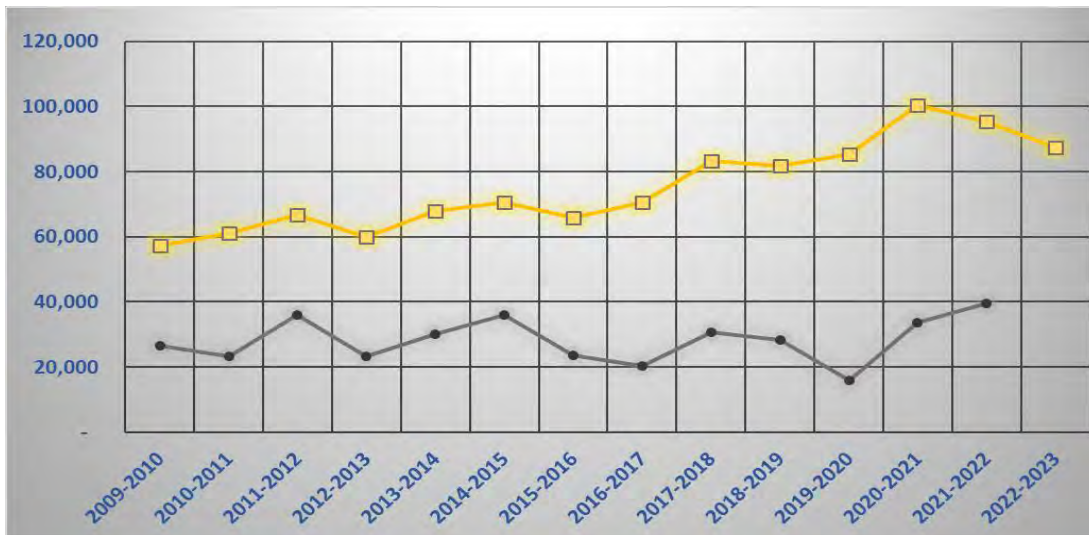
Levies approved *after July 1, 2013*

- May not exceed 10 years
- Can be based on all allowable costs listed in the statute (equipment, cloud storage, training, etc.)
- Districts with an existing perpetual levy can
  - ✚ Ask for an increase in the amount of the levy to cover cloud computing and training, **and/or**
  - ✚ Seek relief from tracking depreciation under existing levy
  - ✚ Can propose a duration for each, not to exceed 10 years

## 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		

## 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:

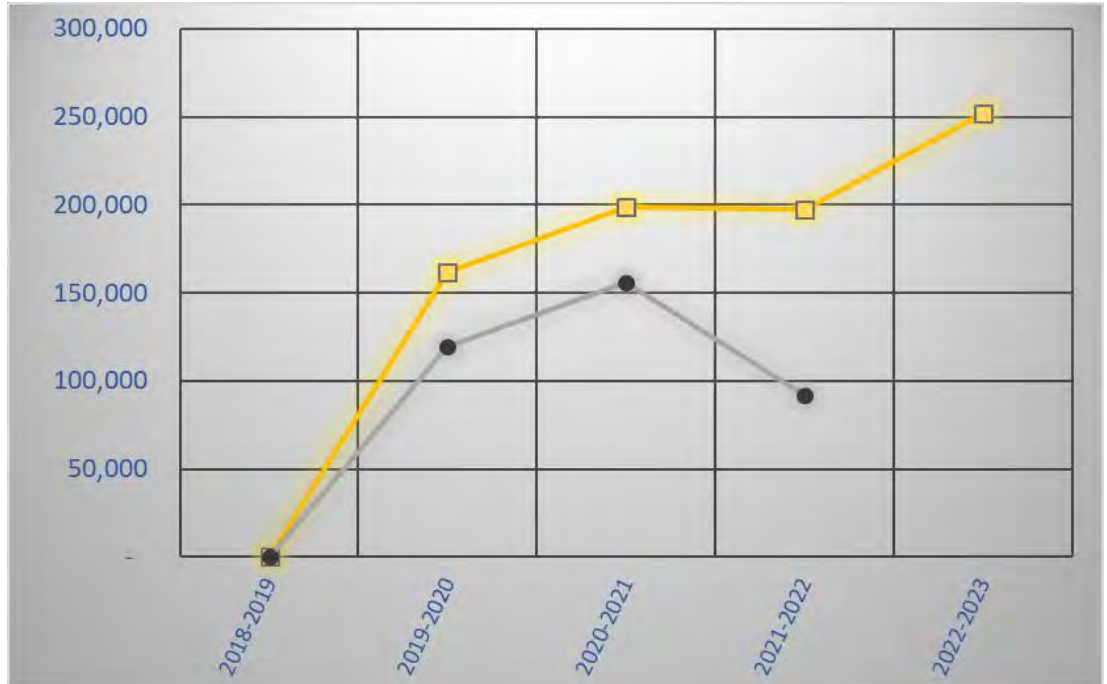
- Voted Levy - Tax payers must vote to Approve a levy of dollars to be used for building maintenance &/or upgrades. Can be a multiple year levy & project.
- School Safety Transfer - allows transfers from any budgeted or non-budgeted fund (except Retirement and Debt Service) to Building Reserve
- Permissive 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



## DEBT SERVICE FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash Bal
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		143,548

## TREND DATA



What did we use these fund for this past year?

<b>BUILDING RESERVE EXPENDITURES</b>	
<b>PROJECTS COMPLETED OR IN PROCESS</b>	
SAND/REPAINT BIG GYM FLOOR	68,233.90
ELEMENTARY BATHROOM REMODEL (IN PROCESS)	8,485.68
	<b>76,719.58</b>

What we are planning on using these funds for

<b>BUILDING RESERVE PROJECTS</b>	
<b>REVENUE SOURCES:</b>	
2022-2023 BUILDING RESERVE PERMISSIVE LEVY	46,883.70
2022-2023 BUILDING RESERVE VOTED LEVY	100,000.00
FUND 215:	
PEERLESS	147,524.64
FLAXVILLE	171,659.57
FUND 282 -- INTERLOCAL	15,000.00
ESSER II FUNDS	138,982.00
	<b>620,049.91</b>
<b>PROJECT:</b>	<b>ESTIMATED COSTS</b>
ELEMENTARY BATHROOMS	80,000.00
REPLACE ROOF ON ELEMENTARY & GYM	300,000.00
REMAINING FOBS FOR INTERIOR ROOM KEYS	15,000.00
SAFETY CAMERA SYSTEM	30,000.00
LOCKERS IN JR. HIGH HALL	20,000.00
RE-DO SMALL GYM FLOOR	25,000.00
WINDOWS THROUGH-OUT SCHOOL	100,000.00
OPEN WALL TO HS COMPUTER LAB	10,000.00
REDO JR. HIGH LOCKERROOMS	100,000.00
	<b>680,000.00</b>

# NON-BUDGETED FUNDS



# SCHOOL FOOD FUND – 212

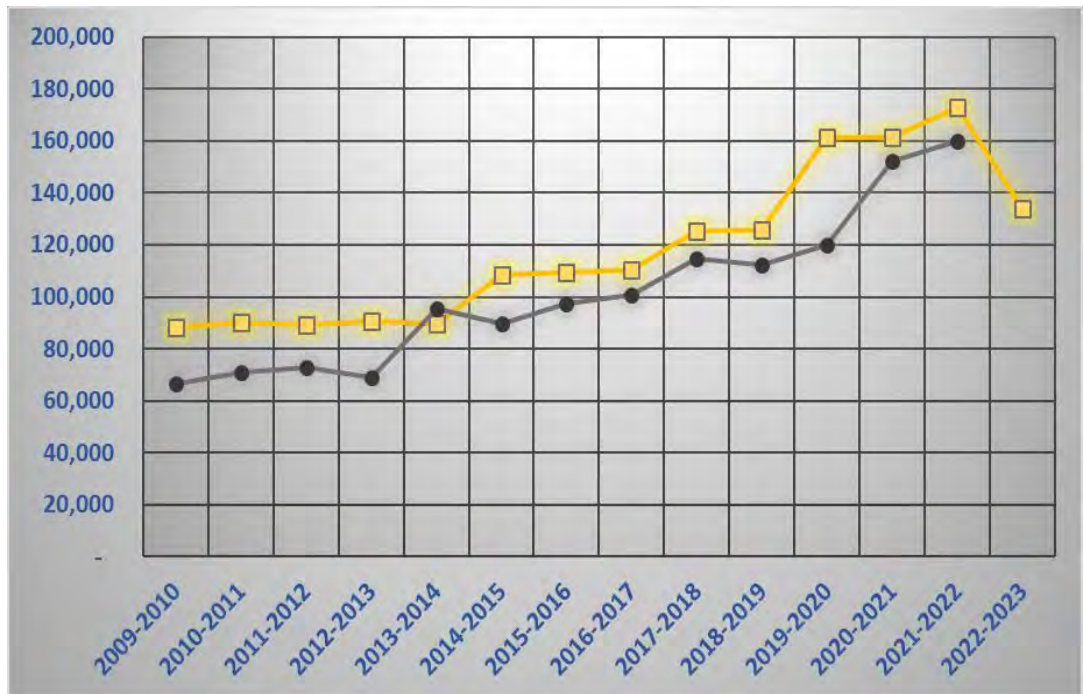
**212 FOOD SERVICES FUND** - Authorized by Section 20-10-201, MCA, for the purpose of accounting for school food service operations, including state and federal reimbursements.

For the last 2 years, breakfast and lunch has been reimbursed exclusively by the government. 2022-2023 school year will be back to families having to pay.

## 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	133,759		

## 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, 2022															
Fund 215															
Project #	Description	Award	Expenses												Award
		Amount	July	August	September	October	November	December	January	February	March	April	May	June	Remaining
1	Title I= Award = \$38,363	\$ 61,467.00			4,321.90	4,321.91	4,321.91	4,321.90	4,321.91	4,321.90	4,321.90	4,321.90	17,313.93	9,577.84	\$ -
2	Title IV (moved to Title I) Award \$10,028	\$ -													\$ -
3	IDEA B Spec. Ed = Award = \$73,547	\$ 73,547.00			5,376.75	6,061.92	5,719.34	5,719.34	5,719.34	5,719.34	5,719.34	5,719.34	23,288.62	4,503.67	\$ 0.00
	IDEA ARP (extra money)	\$ 15,070.00												-	\$ 15,070.00
4	Carl Perkin Grant	\$ -													\$ -
5	Title IV, Drug Free Schools	\$ 10.40													\$ 10.40
6	Family & Consumer Sciences	\$ 5,045.63				288.13									\$ 4,757.50
7	Technology Education	\$ 3,386.20		1,200.00											\$ 2,186.20
8	IDEA B Preschool - \$2,791 award	\$ 2,791.00													\$ 2,791.00
9	Ruby Hanson	\$ 12,007.88							1,757.55			435.14	495.87		\$ 9,319.32
	Missoula Children's Theater	\$ 507.52													\$ 507.52
10	Business/Office	\$ 6,320.54													\$ 6,320.54
11	Sheridan Electric Donation	\$ 22,145.23										1,189.70	3,038.14		\$ 17,917.39
12	Insurance Proceeds	\$ 27,785.09													\$ 27,785.09
14	Title II Part A (moved Title I) Award \$13,076	\$ -													\$ -
15	Title II Part D -	\$ 201.00													\$ 201.00
17	Jobs for Montana Graduates	\$ 6,811.84							200.00				761.05	3,718.78	\$ 2,132.01
18	Vocational Rehab - PETS	\$ 5,002.56	1,500.00			256.75									\$ 3,245.81
25	District #3 Funds (includes Interest Income)	\$ 148,431.37													\$ 148,431.37
26	Tutor Program	\$ 987.05													\$ 987.05
28	One Time Only Energy Relief	\$ 189.03													\$ 189.03
31	KEDS (FY08 \$801.35 & FY09 \$845.15)	\$ 1,646.50													\$ 1,646.50
32	District #2 Funds (Peerless)	\$ 171,659.57				40,000.00									\$ 131,659.57
38	ACT Plus Writing	\$ -													\$ -
39	Facility Access	\$ 5,002.90										1,599.00	49.00		\$ 3,354.90
41	Donations (Renamed 10/1/18)	\$ 24,058.30							20,000.00	(85.00)					\$ 4,143.30
42	FLEX spending fund	\$ 3,500.00													\$ 3,500.00
44	REAP FY20 (2019-2021) \$26,329	\$ 1,761.12	1,176.57	-	384.55	200.00									\$ (0.00)
46	REAP FY21 (2020-2022) \$22,902	\$ 22,902.00			15,346.61		480.00		7,075.39						\$ (0.00)
47	CARES Corona Aid Relief & Econ Security Award \$20,291	\$ 19,791.00	16,316.84	3,000.00	474.16										\$ (0.00)
50	GEER - JMG Award \$8,000.00	\$ 8,000.00	1,018.63	2,700.15										(3,718.78)	\$ -
51	ESSER II - \$138,982 Award	\$ 138,892.00	1,317.00	1,462.50		639.60	2,186.70		695.27	416.83	985.43	1,100.00	950.00	1,000.00	\$ 128,138.67
52	ESSER III - \$196,545 Award	\$ 196,545.00	9,427.00	2,771.00					51,541.31		75.77		122,304.89		\$ 10,425.03
53	REAP FY22 (2021-2024) \$21,908	\$ 21,908.00											3,410.01		\$ 18,497.99
54	REAP FY23 (2022-2023) \$19,948	\$ 19,948.00													\$ 19,948.00
	Grant Total	\$ 1,027,320.73	\$ 30,756.04	\$ 11,133.65	\$ 25,903.97	\$ 51,768.31	\$ 12,707.95	\$ 10,041.24	\$ 91,310.77	\$ 10,373.07	\$ 12,292.14	\$ 16,213.52	\$ 168,573.37	\$ 15,081.51	\$ 563,165.19

# 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.

We have a balance of \$11,015.08 in Fund 218 (Traffic Education). Last year we charged students \$200 to take drivers Education. The state provides approximately \$100 per student. At this time the school car has around 125,000 miles. When we purchased the current vehicle in 2013, we used \$8,500.00 from Traffic Ed to go towards the purchase of the Ford Fusion. The remainder of \$20,000 came from the General fund.

Balance Fund 218	\$11,015.08		\$11,015.08
25 students @\$200	\$ 5,000.00	@\$250/student	6,500.00
25 students @100 (state reimbursement)	<u>\$ 2,500.00</u>		<u>2,500.00</u>
Estimated Total Funds 7/1/21	\$18,515.08		\$20,015.08
Estimated Expenditures:			
Salary	\$ 6,500.00		
Fuel/travel expenses	\$ 500.00		
Workshop	<u>\$ 200.00</u>		
Total Estimated Expenditures 7/1/21	\$ 7,200.00		

Fee history: 2000-2004 - \$150  
 2005-2013 - \$175  
 2014 – present - \$200

# 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

<b>School District Name/No.</b>	Scobey K-12 School District						
<b>For Fiscal Year Ended:</b>	2022						
<b>COMPENSATED ABSCENCES 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	75,552.56	5,779.75	5,677.65	883.76	241.77	3,185.15	91,320.64
Teaching Staff	103,065.63	7,884.54	0.00	9,554.18	329.84	494.71	121,328.90
<b>TOTALS</b>	<b>178,618.19</b>	<b>13,664.29</b>	<b>5,677.65</b>	<b>10,437.94</b>	<b>571.61</b>	<b>3,679.86</b>	<b>212,649.54</b>

<b>COMPENSATED ABSCENSE LIABILITY FUND LIMIT (see MCA 20-9-512 below):</b>	
Total Liability for Administrative & Non-Teaching Staff	91,320.64
	<b>X 30%</b>
Maximum amount allowed in Compensated Absences Liability Fund (21)	27,396.19
<b>Enter Cash Balance in Fund 21 as of June 30</b>	<b>17,206.48</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>10,189.71</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)
----- OR -----	
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)
<p><b>MCA 20-9-512. Compensated absence liability fund.</b> (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.</p>	

# 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 \$56.98 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
Interest Eamed 7/1/11 - 6/30/12	179.10	82.54	11.97	37.67	36.35	35.00	117.15		214.10
<i>Total Accrued Interest</i>		1,834.26	357.06	1,040.53	829.88	85.00			
<b>Balance 6/30/12</b>		<b>16,098.58</b>	<b>2,333.63</b>	<b>7,347.78</b>	<b>7,090.02</b>	<b>2,085.00</b>	<b>1,631.67</b>		34,965.58
<b>Paid Out</b>		-	-	-	-	-			
Interest Eamed 7/1/12 - 6/30/13	242.39	111.60	16.18	50.94	49.15	20.05	84.05		262.44
<i>Total Accrued Interest</i>		1,945.86	373.24	1,091.47	879.03	105.05			
<b>Balance 6/30/13</b>		<b>16,210.18</b>	<b>2,349.81</b>	<b>7,398.72</b>	<b>7,139.17</b>	<b>2,105.05</b>	<b>1,799.61</b>		35,228.02
<b>Paid Out</b>		-	-	-	-	-			
Interest Eamed 7/1/13 - 6/30/14	217.39	100.03	14.50	45.66	44.06	15.00	77.80		232.39
<i>Total Accrued Interest</i>		2,045.89	387.74	1,137.13	923.09	120.05			
<b>Balance 6/30/14</b>		<b>16,310.21</b>	<b>2,364.31</b>	<b>7,444.37</b>	<b>7,183.23</b>	<b>2,120.05</b>	<b>1,959.66</b>		35,460.41
<b>Paid Out</b>		-	-	-	-	-			
Interest Eamed 7/1/14 - 6/30/15	222.93	102.54	14.86	46.80	45.16	13.00	32.63		235.93
<i>Total Accrued Interest</i>		2,148.43	402.60	1,183.93	968.24	133.05			
<b>Balance 6/30/15</b>		<b>16,412.75</b>	<b>2,379.17</b>	<b>7,491.18</b>	<b>7,228.39</b>	<b>2,133.05</b>	<b>1,969.11</b>		35,696.34
<b>Paid Out 1/5/2016</b>		(198.36)	-	-	-	-			
Interest Eamed 7/1/15 - 6/30/16	184.56	84.86	12.30	38.73	37.37	13.00	58.85		197.56
<i>Total Accrued Interest</i>		2,034.93	414.90	1,222.66	1,005.62	146.05			
<b>Balance 6/30/16</b>		<b>16,299.25</b>	<b>2,391.47</b>	<b>7,529.91</b>	<b>7,265.76</b>	<b>2,146.05</b>	<b>1,971.44</b>		35,893.90
<b>Paid Out 3/1/17</b>		(45.00)	-	-	-	-			
Interest Eamed 7/1/16 - 6/30/17	185.33	84.62	12.42	39.09	37.72	15.04	102.62		200.37
<i>Total Accrued Interest</i>		2,074.56	427.32	1,261.75	1,043.34	161.09			
<b>Balance 6/30/17</b>		<b>16,338.87</b>	<b>2,403.89</b>	<b>7,569.00</b>	<b>7,303.48</b>	<b>2,161.09</b>	<b>2,142.87</b>	<b>5,100.00</b>	36,094.27
<b>Paid Out</b>		-	-	-	-	-			
Interest Eamed 7/1/17 - 6/30/18	222.83	101.99	15.01	47.25	45.59	15.00	65.7	31.84	237.83
<i>Total Accrued Interest</i>		2,176.55	442.32	1,309.00	1,088.93	176.09		31.84	
<b>Balance 6/30/18</b>		<b>16,440.87</b>	<b>2,418.89</b>	<b>7,616.25</b>	<b>7,349.07</b>	<b>2,176.09</b>		<b>5,131.84</b>	36,332.10
<b>Paid Out</b>		-	-	-	-	-		(500.00)	
Interest Eamed 7/1/18 - 6/30/19	299.3	137.85	20.28	63.86	61.62	21.00	121.4	43.03	320.30
<i>Total Accrued Interest</i>		2,314.40	462.61	1,372.86	1,150.55	197.09		74.86	
<b>Balance 6/30/19</b>		<b>16,578.72</b>	<b>2,439.17</b>	<b>7,680.11</b>	<b>7,410.69</b>	<b>2,197.09</b>		<b>6,568.32</b>	36,652.40
<b>Paid Out</b>		-	-	-	-	-		(500.00)	
Interest Eamed 7/1/19 - 6/30/20	299.61	139.15	20.47	64.46	62.20	25.00	78.85	55.13	324.61
<i>Total Accrued Interest</i>		2,453.55	483.08	1,437.32	1,212.75	222.09		129.99	
<b>Balance 6/30/20</b>		<b>16,717.87</b>	<b>2,459.65</b>	<b>7,744.57</b>	<b>7,472.89</b>	<b>2,222.09</b>		<b>8,765.41</b>	36,977.01
<b>Paid Out</b>		-	-	-	-	-		(500.00)	
Interest Eamed 7/1/20 - 6/30/21	130.53	61.13	8.99	28.32	27.33	30.08	55.89	32.05	160.61
<i>Total Accrued Interest</i>		2,514.68	492.07	1,465.64	1,240.08	252.17		162.05	
<b>Balance 6/30/21</b>		<b>16,779.00</b>	<b>2,468.64</b>	<b>7,772.89</b>	<b>7,500.22</b>	<b>2,252.17</b>		<b>10,667.10</b>	37,137.62
<b>Paid Out</b>		-	-	-	-	-		(500.00)	
Interest Eamed 7/1/21 - 6/30/22						9.00	114.35	2,076.25	9.00
<i>Total Accrued Interest</i>		2,514.68	492.07	1,465.64	1,240.08	261.17		162.05	
<b>Balance 6/30/22</b>		<b>16,779.00</b>	<b>2,468.64</b>	<b>7,772.89</b>	<b>7,500.22</b>	<b>2,261.17</b>		<b>12,243.35</b>	37,146.62

# INTERLOCAL/MULTI-DISTRICT FUND - 282

**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.

Our agreement with Glasgow & Kircher School will expire June 30, 2024 unless extended for another 3 year period.

SCOBEY SCHOOL INTERLOCAL FRND - PROJECT 550				
		Transferred	Spent	Balance
6/29/2021		\$ 92,000.00		\$92,000.00
6/30/2022	Workmans' Comp		\$ 1,297.26	\$90,702.74
7/7/2021	Pro Coop		\$23,023.00	\$67,679.74
7/13/2021	BMO		\$ 185.87	\$67,493.87
7/19/2021	Cordell Hull		\$ 1,200.00	\$66,293.87
8/11/2021	BMO		\$ 2,384.41	\$63,909.46
8/31/2021	Bruco		\$ 5,851.18	\$58,058.28
8/31/2022	Textbook warehouse		\$ 284.26	\$57,774.02
9/15/2021	Oriental Trading		\$ 124.49	\$57,649.53
9/21/2021	Oriental Trading		\$ 48.54	\$57,600.99
10/20/2021	Textbook warehouse		\$ 23.54	\$57,577.45
11/8/2021	Teacher Direct		\$ 523.72	\$57,053.73
1/10/2022	Sheridan Electric		\$31,927.52	\$25,126.21
3/24/2022	Cordell Hull		\$ 1,200.00	\$23,926.21
3/24/2022	Sheridan Electric		\$ 1,806.78	\$22,119.43
6/30/2022	Transfer from 201	\$ 5,000.00		\$27,119.43
				\$27,119.43

KIRCHER SCHOOL INTERLOCAL FRND - PROJECT 553				
		Deposited	Spent	Balance
7/13/2021	Deposit	\$ 10,000.00		\$ 10,000.00
7/20/2022	Deposit	\$ 20,000.00		\$ 30,000.00
				\$ 30,000.00

GLASGOW SCHOOL INTERLOCAL FRND - PROJECT 555				
		Deposited	Spent	Balance
7/22/2021	Deposit	\$ 370,000.00		\$ 370,000.00
6/27/2022	Check #42201		\$ 39,997.00	\$ 330,003.00
				\$ 330,003.00

# 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.

08/17/22  
16:17:15

SCOBEY PUBLIC SCHOOLS  
Statement of Activity by Account Name for 07/01/21 to 06/30/22

Page: 1 of 2  
Report ID: S100

Account	Receipts					Invest	Misc. Earnings	Misc. Charges	Closing Balance
	Opening Balance	Disbursed (-)	in Transit (+)	Deposits (+)	Transfers (+)				
121 ART CLUB	3128.20	10166.39	0.00	6272.50	4000.00		0.00	0.00	3234.31
221 ART CLUB - SAVINGS	7316.84	15.00	0.00	0.00	-4000.00		10.42	0.00	3312.26
101 ATHLETICS	17719.29	70908.16	120.00	71782.11	4433.93		0.00	0.00	23147.17
201 ATHLETICS - SAVINGS	8441.52	0.00	0.00	0.00	-4150.00		12.34	0.00	4303.86
112 BAND/CHORUS	1220.39	400.62	0.00	1195.51	0.00		0.00	0.00	2015.28
212 BAND/CHORUS - SAVINGS	1020.25	0.00	0.00	0.00	0.00		1.83	0.00	1022.08
175 BUS. PROF. OF AMERICA	1335.46	4408.18	0.00	4166.50	567.85		0.00	0.00	1661.63
275 BUS. PROF. OF AMERICA SAVINGS	1026.28	0.00	0.00	0.00	0.00		1.88	0.00	1028.16
102 CHEERLEADER	1537.02	55.00	0.00	16.00	283.93		0.00	0.00	1781.95
202 CHEERLEADER - SAVINGS	3035.85	0.00	0.00	0.00	0.00		5.49	0.00	3041.34
146 CLASS OF 2021	84.57	528.07	0.00	0.00	443.50		0.00	0.00	0.00
147 CLASS OF 2022	1430.04	4709.85	0.00	1259.50	3139.44		0.00	0.00	1119.13
247 CLASS OF 2022 SAVINGS	2444.54	0.00	0.00	0.00	-2447.24		2.70	0.00	0.00
148 CLASS OF 2023	2263.87	3448.97	0.00	1565.75	1987.48		0.00	0.00	2368.13
248 CLASS OF 2023 SAVINGS	2017.44	0.00	0.00	0.00	0.00		3.66	0.00	2021.10
149 CLASS OF 2024	2079.20	0.00	0.00	0.00	1135.70		0.00	0.00	3214.90
249 CLASS OF 2024 SAVINGS	1910.91	0.00	0.00	0.00	0.00		3.46	0.00	1914.37
150 CLASS OF 2025	938.24	11.03	0.00	0.00	935.70		0.00	0.00	1862.91
250 CLASS OF 2025 SAVINGS	1002.40	0.00	0.00	0.00	0.00		1.80	0.00	1004.20
151 CLASS OF 2026	1345.87	23.95	0.00	0.00	851.78		0.00	0.00	2173.70
152 CLASS OF 2027	0.00	3224.43	0.00	5503.95	1160.70		0.00	0.00	3440.22
176 CLOSE-UP 2	6757.86	0.00	0.00	0.00	0.00		0.00	0.00	6757.86
276 CLOSE-UP 2 SAVINGS	2374.64	0.00	0.00	0.00	0.00		4.28	0.00	2378.92
451 DISTRICT 13 MUSIC FESTIVAL	2351.61	2351.61	0.00	0.00	0.00		0.00	0.00	0.00
110 F.C.C.L.A.	2119.34	5328.62	224.35	4086.68	833.93		0.00	0.00	1935.68
210 F.C.C.L.A. - SAVINGS	726.31	0.00	0.00	0.00	-550.00		0.89	0.00	177.20
108 FOOTBALL	2718.73	2120.19	0.00	3905.00	0.00		0.00	0.00	4503.54
208 FOOTBALL - SAVINGS	2184.38	0.00	0.00	0.00	0.00		3.93	0.00	2188.31
122 LIBRARY	406.57	6744.69	0.00	6988.94	0.00		0.00	0.00	650.82
450 MARQUEE/FB BOOTH	20.43	0.00	0.00	0.00	0.00		0.00	0.00	20.43
113 NATIONAL HONOR SOCIETY	511.62	416.71	0.00	535.00	0.00		0.00	0.00	629.91
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	4018.70	0.00	0.00	0.00	0.00		7.28	0.00	4025.98
116 SPARTAN IMAGING / JMG	535.30	1439.92	150.00	3114.00	0.00		0.00	0.00	2359.38
216 SPARTAN IMAGING / JMG - SAVINGS	244.19	0.00	0.00	10.00	0.00		0.48	0.00	254.67
117 SPARTAN YEARBOOK	3307.96	5700.87	0.00	3263.97	283.93		0.00	0.00	1154.99
217 SPARTAN YEARBOOK - SAVINGS	0.09	0.00	0.00	0.00	0.00		0.00	0.00	0.09
106 SPEECH & DRAMA	0.00	324.98	0.00	760.00	0.00		0.00	0.00	435.02
118 STUDENT COUNCIL	4593.89	15976.93	0.00	26723.09	-8910.63		0.00	0.00	6429.42
218 STUDENT COUNCIL - SAVINGS	135.95	0.00	0.00	0.00	0.00		0.23	0.00	136.18
318 STUDENT COUNCIL PEPSI KICK BACK	3949.40	0.00	2395.00	0.00	0.00		0.00	0.00	6344.40
232 TROPHY CABINET - SAVINGS CL '05 &	0.46	0.00	0.00	0.00	0.00		0.00	0.00	0.46
Total for Student Accounts	98472.55	138304.17	2889.35	141148.50			60.67		104266.90
Bank Account Totals	98472.55	138304.17	2889.35	141148.50	0.00		60.67	0.00	104266.90





# Budget Report

FY 2023

10 Daniels

Submit ID:

0194 Scobey K-12 Schools

**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:	209	* 89	6,787,318

\* 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**

<b>District Clerk:</b>	Colleen Drury
_____	_____
(Signature)	(Date)
<b>Chairperson, School Trustees:</b>	Jesse Cole
_____	_____
(Signature)	(Date)
<b>County Superintendent:</b>	Joan Bjarko
_____	_____
(Signature)	(Date)
<b>Chairperson, County Commissioners:</b>	_____
_____	(Print)
(Signature)	(Date)
<b>Name of Contact:</b>	_____
_____	(Print)
(Signature)	(Phone)



# Budget Report

FY 2023

10 Daniels

Submit ID:

0194 Scobey K-12 Schools

## Summary

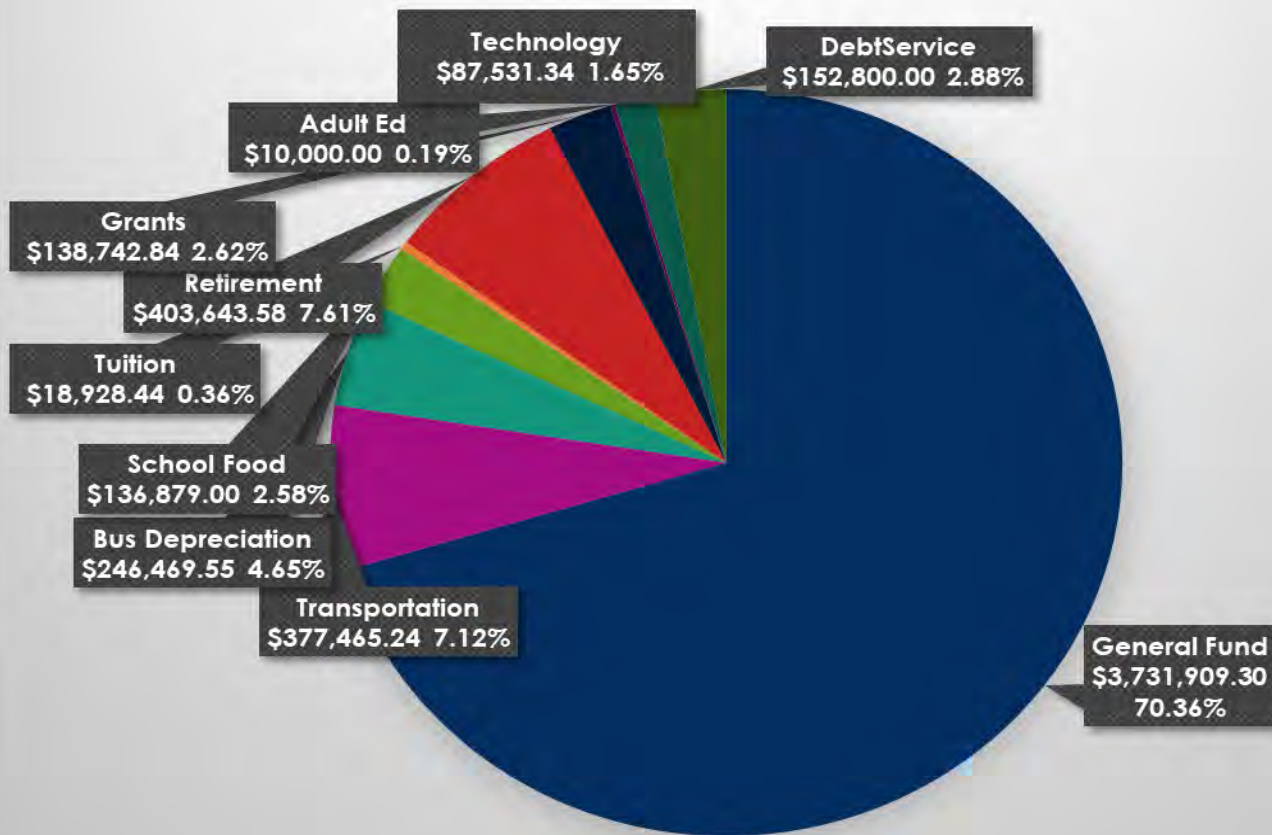
Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 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>

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

# Expenditure By Fund FY23

General Fund	\$ 3,731,909.30	70.36%
Transportation	\$ 377,465.24	7.12%
Bus Depreciation	\$ 246,469.55	4.65%
School Food	\$ 136,879.00	2.58%
Tuition	\$ 18,928.44	0.36%
Retirement	\$ 403,643.58	7.61%
Title & IDEA	\$ 138,742.84	2.62%
Adult Education	\$ 10,000.00	0.19%
Technology	\$ 87,531.34	1.65%
Debt Service	\$ 152,800.00	2.88%
Building Reserve	\$ 252,158.86	4.75%
	\$ 5,304,369.29	100.00%

FY23 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

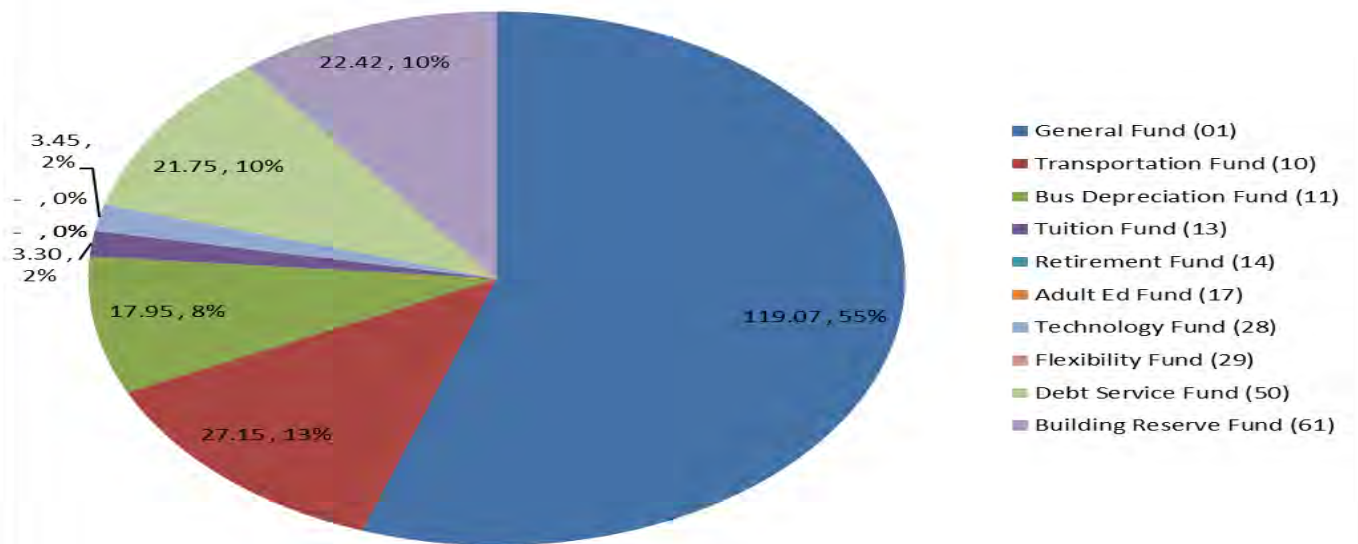
\*\*New Permissive (non-voted) levy authority to address school facilities maintenance & repair

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

In March we set these amounts based on last year's taxable values. Our estimations were pretty close.

<b>Scobey K-12 School District #1</b>								
FY2022-23 Proposed Adopted Budget								
March 18, 2022								
	Projected							
	Fund Balance Reappropriated	+	Non Levy Revenue	+	Local Tax Levy	=	Adopted Budget	Levied Mills
General Fund (01)	\$ -		\$ 1,869,616.30		\$ 862,293.01		\$ 2,731,909.31	119.07
Transportation Fund (10)	10,000.00		171,968.41		196,609.59		378,578.00	27.15
Bus Depreciation Fund (11)	116,327.32		-		130,000.00		246,327.32	17.95
Tuition Fund (13)	1,345.21		-		23,887.68		25,232.89	3.30
Retirement Fund (14)	39,150.91		359,902.87		-		399,053.78	-
Adult Ed Fund (17)	10,000.00		-		-		10,000.00	-
Technology Fund (28)	66,789.72		-		25,000.00		91,789.72	3.45
Flexibility Fund (29)	58,193.00		-		-		58,193.00	-
Debt Service Fund (50)	-		-		157,500.00		157,500.00	21.75
Building Reserve Fund (61)	75,896.39		35,000.00		162,340.00		273,236.39	22.42
<b>Total</b>	<b>\$ 377,702.55</b>		<b>\$ 2,436,487.58</b>		<b>\$ 1,557,630.28</b>		<b>\$ 4,371,820.41</b>	<b>215.09</b>

**Projected FY2022-23 Levied Mills**



## Historical budget, mills & taxable value

Budget Year	Total School Budget	Total Mills	Taxable Value
FY10	\$ 3,114,158.73	95.33	5,669,467.00
FY11	\$ 3,130,670.60	107.16	5,625,018.00
FY12	\$ 3,100,931.89	126.56	5,796,506.00
FY13	\$ 3,234,307.67	176.72	5,445,536.00
FY14	\$ 3,394,827.40	207.9	5,549,449.00
FY15	\$ 3,465,919.94	204.12	5,497,646.00
FY16	\$ 3,574,812.62	170.16	7,196,910.00
FY17	\$ 3,630,493.73	197.27	7,257,064.00
FY18	\$ 3,702,997.54	172.91	7,705,351.00
FY19	\$ 3,655,930.75	180.16	7,629,092.00
FY20	\$ 3,932,223.18	186.64	7,386,175.00
FY21	\$ 3,942,321.27	193.78	7,561,179.00
FY22	\$ 4,076,601.61	210.4	7,242,312.00
FY23	\$ 4,327,705.28	220.47	6,787,318.00







# 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>

50 Debt Service								
Tax Jurisdiction								
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 2022

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	2,650,541.74	260,974.96	10%	9.85%	0.00	1,776,355.26	874,186.48	120.71
10 Transportation	339,501.57	33,950.15	20%	10.00%	22,962.71	85,698.76	230,840.10	31.87
11 Bus Depreciation	188,750.88	0.00	N/A	0.00%	109,093.88	0.00	79,657.00	11.00
13 Tuition	21,879.05		N/A		887.03	0.00	20,992.02	2.90
14 Retirement	370,960.56	40,187.07	20%	10.83%	0.00	370,960.56		
17 Adult Education	10,000.00	0.00	35%	0.00%	10,804.53	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	95,296.42	0.00	N/A	0.00%	68,682.34	1,614.08	25,000.00	3.45
29 Flexibility	46,381.11	0.00	N/A	0.00%	46,381.11	0.00	0.00	0.00
61 Building Reserve	197,290.28	0.00	N/A	0.00%	38,390.28	21,000.00	137,900.00	19.04
<b>Total of All Funds</b>	<b>3,920,601.61</b>	<b>335,112.18</b>			<b>297,201.88</b>	<b>2,255,628.66</b>	<b>1,368,575.60</b>	<b>188.97</b>

50 Debt Service								
Tax Jurisdiction								
Daniels Jurisdiction	156,000.00	0.00	20-9-438	0.00%	795.03	0.00	155,204.97	21.43



# 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>

50 Debt Service								
Tax Jurisdiction								
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>

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



# Budget Report

FY 2018

10 Daniels

Submit ID: 0194-49493500

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	2,491,404.54	249,140.45	10%	10.00%	14,535.20	1,509,856.42	967,012.92	125.50
10 Transportation	358,780.13	35,878.01	20%	10.00%	45,219.67	206,018.40	107,542.06	13.96
11 Bus Depreciation	166,800.01	0.00	N/A	0.00%	94,318.01	0.00	72,482.00	9.41
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	351,858.12	52,778.71	20%	15.00%	34,047.86	317,810.26		
17 Adult Education	10,000.00	1,000.00	35%	10.00%	10,075.75	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	83,178.39	0.00	N/A	0.00%	58,178.39	0.00	25,000.00	3.24
29 Flexibility	80,736.35	0.00	N/A	0.00%	20,563.05	60,173.30	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>3,542,757.54</b>	<b>338,797.17</b>			<b>276,937.93</b>	<b>2,093,858.38</b>	<b>1,172,036.98</b>	<b>152.11</b>

50 Debt Service								
Tax Jurisdiction								
Daniels Jurisdiction	160,240.00	464.07	20-9-438	0.29%	0.00	0.00	160,240.00	20.80



**Budget Report**  
**FY2016-17**  
**10 Daniels**  
**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]
<b>01 General</b>	2,466,494.35	246,649.44	10%	10.00%	6,471.45	1,736,733.27	723,289.63	99.67
<b>10 Transportation</b>	357,046.22	35,704.62	20%	10.00%	56,625.96	214,592.59	85,827.67	11.83
<b>11 Bus Depreciation</b>	91,268.25	0.00	N/A	0.00%	16,676.47	0.00	74,591.78	10.28
<b>13 Tuition</b>	0.00		N/A		0.00	0.00	0.00	0.00
<b>14 Retirement</b>	332,443.31	49,856.74	20%	15.00%	28,371.86	304,071.45		
<b>17 Adult Education</b>	10,000.00	1,000.00	35%	10.00%	7,285.38	0.00	2,714.62	0.37
<b>19 Non-Operating</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>28 Technology</b>	70,537.11	0.00	N/A	0.00%	45,537.11	2,160.56	22,839.44	3.15
<b>29 Flexibility</b>	10,854.49	0.00	N/A	0.00%	10,854.49	0.00	0.00	0.00
<b>61 Building Reserve</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>Total of All Funds</b>	<b>3,338,643.73</b>	<b>333,210.80</b>			<b>171,822.72</b>	<b>2,257,557.87</b>	<b>909,263.14</b>	<b>125.30</b>

50 Debt Service								
Tax								
Scobey Jurisdiction	146,800.00	0.00	20-9-438	0.00%	5,535.81	0.00	141,264.19	31.98
Daniels Jurisdiction	145,050.00	0.00	20-9-438	0.00%	0.00	0.00	145,050.00	19.99





## Submitted Budget Report

**FY2015-16**

**Submit ID: 0194-90737404**

**10 Daniels**

**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]
<b>01 General</b>	2,427,172.81	242,717.28	10%	10.00%	17,233.56	1,710,265.58	699,673.67	97.21
<b>10 Transportation</b>	350,000.00	35,000.00	20%	10.00%	65,935.60	213,339.25	70,725.15	9.83
<b>11 Bus Depreciation</b>	101,742.97	0.00	N/A	0.00%	34,454.97	0.00	67,288.00	9.35
<b>13 Tuition</b>	0.00		N/A		0.00	0.00	0.00	0.00
<b>14 Retirement</b>	321,437.28	48,215.59	20%	15.00%	29,052.87	292,384.41		
<b>17 Adult Education</b>	10,000.00	1,000.00	35%	10.00%	3,795.90	0.00	6,204.10	0.86
<b>19 Non-Operating</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>28 Technology</b>	65,954.39	0.00	N/A	0.00%	38,817.48	2,136.91	25,000.00	3.47
<b>29 Flexibility</b>	10,795.17	0.00	N/A	0.00%	10,795.17	0.00	0.00	0.00
<b>61 Building Reserve</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>Total of All Funds</b>	<b>3,287,102.62</b>	<b>326,932.87</b>			<b>200,085.55</b>	<b>2,218,126.15</b>	<b>868,890.92</b>	<b>120.72</b>

50 Debt Service								
Tax								
Scobey Jurisdiction	143,200.00	0.00	20-9-438	0.00%	13,725.33	0.00	129,474.67	29.36
Daniels Jurisdiction	144,510.00	0.00	20-9-438	0.00%	0.00	0.00	144,510.00	20.08





## Budget Report

FY2014-15

Submit ID: 0194-90326954

10 Daniels

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]
<b>01 General</b>	2,401,834.28	238,031.66	10%	9.91%	0.00	1,778,223.17	623,611.11	113.42
<b>10 Transportation</b>	374,982.00	30,566.54	20%	8.15%	0.00	205,601.18	169,380.82	30.81
<b>11 Bus Depreciation</b>	127,762.80	0.00	N/A	0.00%	92,762.80	0.00	35,000.00	6.37
<b>13 Tuition</b>	0.00		N/A		0.00	0.00	0.00	0.00
<b>14 Retirement</b>	312,456.90	46,868.35	20%	15.00%	36,167.89	276,289.01		
<b>17 Adult Education</b>	10,000.00	1,000.00	35%	10.00%	3,877.24	0.00	6,122.76	1.11
<b>19 Non-Operating</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>28 Technology</b>	70,553.50	0.00	N/A	0.00%	43,312.59	2,240.91	25,000.00	4.55
<b>29 Flexibility</b>	10,723.70	0.00	N/A	0.00%	10,723.70	0.00	0.00	0.00
<b>61 Building Reserve</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>Total of All Funds</b>	<b>3,308,313.18</b>	<b>316,466.55</b>			<b>186,844.22</b>	<b>2,262,354.27</b>	<b>859,114.69</b>	<b>156.26</b>

50 Debt Service								
Tax								
Scobey Jurisdiction	152,765.00	0.00	20-9-438	0.00%	11,626.96	0.00	141,138.04	43.16
Flaxville Jurisdiction	2,420.88	0.00	20-9-438	0.00%	0.00	0.00	2,420.88	1.71
Peerless Jurisdiction	2,420.88	0.00	20-9-438	0.00%	0.00	0.00	2,420.88	2.99
Daniels Jurisdiction	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00



**Budget Report  
FY2013-14**

Submit ID: 0194-45399142

**10 Daniels  
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]
<b>01 General</b>	2,390,588.12	235,000.00	10%	9.83%	13,312.59	1,701,769.41	675,506.12	121.72
<b>10 Transportation</b>	340,000.00	13,658.00	20%	4.02%	0.28	187,209.28	152,790.44	27.53
<b>11 Bus Depreciation</b>	92,942.06	0.00	N/A	0.00%	57,942.06	0.00	35,000.00	6.31
<b>13 Tuition</b>	0.00		N/A		0.00	0.00	0.00	0.00
<b>14 Retirement</b>	329,112.60	49,366.89	20%	15.00%	37,460.83	291,651.77		
<b>17 Adult Education</b>	10,000.00	1,000.00	35%	10.00%	3,728.19	0.00	6,271.81	1.13
<b>19 Non-Operating</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>28 Technology</b>	67,872.79	0.00	N/A	0.00%	42,872.79	4,562.27	20,437.73	3.68
<b>29 Flexibility</b>	10,653.95	0.00	N/A	0.00%	10,653.95	0.00	0.00	0.00
<b>61 Building Reserve</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>Total of All Funds</b>	<b>3,241,169.52</b>	<b>299,024.89</b>			<b>165,970.69</b>	<b>2,185,192.73</b>	<b>890,006.10</b>	<b>160.37</b>

50 Debt Service								
Tax								
Scobey Jurisdiction	149,305.00	0.00	20-9-438	0.00%	9,793.32	0.00	139,511.68	43.71
Flaxville Jurisdiction	2,176.44	0.00	20-9-438	0.00%	0.00	0.00	2,176.44	1.56
Peerless Jurisdiction	2,176.44	0.00	20-9-438	0.00%	0.00	0.00	2,176.44	2.26
Daniels Jurisdiction	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00



**Budget Report**  
**FY2012-13**  
**10 Daniels**  
**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]
<b>01 General</b>	2,305,949.37	230,382.67	10%	9.99%	0.00	1,735,036.65	570,912.72	104.85
<b>10 Transportation</b>	345,000.00	15,376.27	20%	4.46%	0.00	285,523.51	59,476.49	10.92
<b>11 Bus Depreciation</b>	57,349.63	0.00	N/A	0.00%	22,013.63	150.00	35,186.00	6.46
<b>13 Tuition</b>	0.00		N/A		0.00	0.00	0.00	0.00
<b>14 Retirement</b>	290,842.66	43,626.30	35%	15.00%	34,787.97	256,054.69		
<b>17 Adult Education</b>	10,000.00	1,000.00	35%	10.00%	4,124.72	0.00	5,875.28	1.08
<b>19 Non-Operating</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>28 Technology</b>	59,920.55	0.00	N/A	0.00%	32,545.64	2,374.91	25,000.00	4.59
<b>29 Flexibility</b>	10,576.09	0.00	N/A	0.00%	10,576.09	0.00	0.00	0.00
<b>61 Building Reserve</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>Total of All Funds</b>	<b>3,079,638.30</b>	<b>290,385.24</b>			<b>104,048.05</b>	<b>2,279,139.76</b>	<b>696,450.49</b>	<b>127.90</b>

50 Debt Service								
Tax								
Scobey Jurisdiction	150,475.00	0.00	20-9-438	0.00%	8,328.44	0.00	142,146.56	44.92
Flaxville Jurisdiction	2,097.16	0.00	20-9-438	0.00%	0.00	0.00	2,097.16	1.49
Peerless Jurisdiction	2,097.16	0.00	20-9-438	0.00%	0.00	0.00	2,097.16	2.41
Daniels Jurisdiction	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

# PART 5

## Fund Definitions, Acronyms & Terminology

*Chart of Accounts*  
*Common Acronyms*  
*Glossary of Terms*



## 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.