



# Trustees' Financial Summary

FY2003-04

Submit ID: 1189-61908692

**02 Big Horn County**  
**1189 Hardin H S**

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

### Certification

**Business Manager/Clerk** Genie Thorberg

Phone #: (406) 665-1304

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Richard Imer

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Gary Hickey

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

### Software

Accounting Package: Black Mountain

For FY04 did the district employ a certified special education director? No

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

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



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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
254	Tashkent	LOCAL	GFW1660	
303	Vo Ed All Career & Tech Ed Programs	STATE	SC 0037	State
304	Vo Ed All Career & Tech Ed Programs	STATE	SC 0037	State
314	Vo Ed Carl Perkins Basic Grant	FEDERAL	0211898104BG	84.048A
584	Advanced Placement	FEDERAL	0211894004	84.330C
623	Rural Low Income (Title VI-B-2)	FEDERAL	0211899903	84.358B
634	Rural Low Income (Title VI-B-2)	FEDERAL	0211899904	84.358B
853	Title VII, Indian Education	FEDERAL	S060A021008	84.060
854	Title VII, Indian Education	FEDERAL	S060A031008	84.060

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	505,785.96	89,711.74	276,194.52	
02	Taxes Receivable - Real and Personal (120-149)	43,688.20	977.07	4,811.82	
03	Taxes Receivable - Protested (150-159)	2,049.43	.02	258.20	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>551,523.59</b>	<b>90,688.83</b>	<b>281,264.54</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	45,737.63	977.09	5,070.02	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>45,737.63</b>	<b>977.09</b>	<b>5,070.02</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	505,785.96	89,711.74	276,194.52	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>505,785.96</b>	<b>89,711.74</b>	<b>276,194.52</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>551,523.59</b>	<b>90,688.83</b>	<b>281,264.54</b>	

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**02 Big Horn County**  
**1189 Hardin H S**

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,087.19	144,151.86	-15,246.78	45,161.90
02	Taxes Receivable - Real and Personal (120-149)	792.22			1,650.27
03	Taxes Receivable - Protested (150-159)	57.94			66.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			30,167.78	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>17,937.35</b>	<b>144,151.86</b>	<b>14,921.00</b>	<b>46,878.17</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	850.16		12,446.46	1,716.27
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>850.16</b>		<b>12,446.46</b>	<b>1,716.27</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	17,087.19	144,151.86	2,474.54	45,161.90
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>17,087.19</b>	<b>144,151.86</b>	<b>2,474.54</b>	<b>45,161.90</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>17,937.35</b>	<b>144,151.86</b>	<b>14,921.00</b>	<b>46,878.17</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,706.51			35,983.54
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,460.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>12,166.51</b>			<b>35,983.54</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12,166.51			35,983.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>12,166.51</b>			<b>35,983.54</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>12,166.51</b>			<b>35,983.54</b>

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**1189 Hardin H S**

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			717,593.44	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			717,593.44	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			717,593.44	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			717,593.44	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			717,593.44	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,918.26	23,024.69		4,021.04
02	Taxes Receivable - Real and Personal (120-149)				381.69
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>27,918.26</b>	<b>23,024.69</b>		<b>4,402.73</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				381.69
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>381.69</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	27,918.26	23,024.69		4,021.04
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>27,918.26</b>	<b>23,024.69</b>		<b>4,021.04</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>27,918.26</b>	<b>23,024.69</b>		<b>4,402.73</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		171,808.35		
02	Taxes Receivable - Real and Personal (120-149)		4,520.28		
03	Taxes Receivable - Protested (150-159)		261.65		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		176,590.28		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4,781.93		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		4,781.93		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)		171,808.35		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		171,808.35		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		176,590.28		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				494,641.75
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				494,641.75
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				494,641.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>				494,641.75
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				494,641.75

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,406.13	162,642.69	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		4,406.13	162,642.69	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)		4,406.13	162,642.69	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		4,406.13	162,642.69	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		4,406.13	162,642.69	

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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	491,888.23	176,758.58		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	491,888.23	176,758.58		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	491,888.23	176,758.58		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	491,888.23	176,758.58		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	491,888.23	176,758.58		



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

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



# Trustees' Financial Summary

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## 02 Big Horn County 1189 Hardin H S

### 01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	528,755.41	500,716.64
1112 District Levy - Personal Property	19,507.20	31,029.58
1123 Coal Gross Proceeds	509,425.20	535,624.14
1130 Tax Title and Property Sales	170.27	92.33
1190 Penalties and Interest on Taxes	1,842.49	3,094.83
1510 Interest Earnings	3,519.93	3,817.96
1900 Other Revenue from Local Sources	5,821.62	8,566.34
1910 Rentals	737.94	336.40
1920 Contributions/Donations from Private Sources	5.57	0.00
1950 Services Provided Other School Districts or Coops	0.00	493.00
3110 Direct State Aid	1,140,010.25	1,186,475.90
3115 State Spec Ed Allowable Cost Pymt to Districts	90,405.52	103,188.79
3120 State Guaranteed Tax Base Aid	65,781.44	38,556.64
3440 State HB20/SB417 Prop Tax Reimb	21,322.84	17,557.46
3444 State School Block Grant	133,432.17	136,199.82
3460 Montana Oil and Gas Tax	210,961.13	230,999.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,731,698.98</b>	<b>2,796,748.85</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,038,392.88	1112021.28
2XX Personal Services - Employee Benefits	3,206.42	5992.25
3XX Purchased Professional and Technical Services	39,568.93	30184.50
4XX Purchased Property Services	1,407.34	2379.16
5XX Other Purchased Services	15,063.22	16647.54
6XX Supplies and Materials	82,937.57	67048.28
7XX Property and Equipment Acquisition	11,247.00	.00
810 Dues and Fees	25.00	589.00
21XX Support Services - Students		
1XX Personal Services - Salaries	92,922.71	108947.94
2XX Personal Services - Employee Benefits	268.10	388.31
3XX Purchased Professional and Technical Services	3,000.00	6960.37
4XX Purchased Property Services	920.00	2259.11
5XX Other Purchased Services	336.46	536.00
6XX Supplies and Materials	3,685.92	2809.11
810 Dues and Fees	0.00	125.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	395.00	342.50



# Trustees' Financial Summary

FY2003-04

Submit ID: 1189-61908692

02 Big Horn County

1189 Hardin H S

## 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	1.18	1.24
		5XX	Other Purchased Services	2,777.50	1674.04
		6XX	Supplies and Materials	202.34	283.33
		7XX	Property and Equipment Acquisition	0.00	6979.00
		810	Dues and Fees	68.00	34.67
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	46,100.00	46782.25
		2XX	Personal Services - Employee Benefits	134.06	166.75
		4XX	Purchased Property Services	0.00	197.65
		5XX	Other Purchased Services	89.57	2035.10
		6XX	Supplies and Materials	8,695.54	5711.12
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	50,953.25	57759.08
		2XX	Personal Services - Employee Benefits	144.52	204.06
		3XX	Purchased Professional and Technical Services	5,346.35	3756.00
		4XX	Purchased Property Services	574.08	150.01
		5XX	Other Purchased Services	12,637.50	14150.44
		6XX	Supplies and Materials	8,202.86	5559.82
		810	Dues and Fees	3,860.50	3512.67
		8XX	Other Expenditures	2,500.00	.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	174,410.07	176068.47
		2XX	Personal Services - Employee Benefits	496.89	621.45
		3XX	Purchased Professional and Technical Services	4,877.50	5042.40
		4XX	Purchased Property Services	679.76	1410.54
		5XX	Other Purchased Services	17,403.21	31919.17
		6XX	Supplies and Materials	20,229.15	11830.81
		7XX	Property and Equipment Acquisition	0.00	7200.00
		810	Dues and Fees	1,152.95	1035.10
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	32,154.96	33966.60
		2XX	Personal Services - Employee Benefits	94.80	119.04
		3XX	Purchased Professional and Technical Services	0.00	2100.00
		5XX	Other Purchased Services	1,533.66	3026.74
		6XX	Supplies and Materials	2,307.73	6862.68
		810	Dues and Fees	200.83	195.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	126,487.31	132784.06
		2XX	Personal Services - Employee Benefits	3,506.31	5191.04
		3XX	Purchased Professional and Technical Services	3,556.65	2095.50



# Trustees' Financial Summary

FY2003-04

Submit ID: 1189-61908692

## 02 Big Horn County 1189 Hardin H S

### 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	137,566.34	16486.85
		5XX	Other Purchased Services	39,000.00	.00
		6XX	Supplies and Materials	3,785.80	2365.65
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,205.00	3675.00
		2XX	Personal Services - Employee Benefits	81.73	160.40
		4XX	Purchased Property Services	0.00	32.75
		5XX	Other Purchased Services	69.00	164.77
		6XX	Supplies and Materials	113.03	19.18
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	49,192.78	62776.63
		2XX	Personal Services - Employee Benefits	139.88	221.96
		4XX	Purchased Property Services	1,782.18	3675.25
		5XX	Other Purchased Services	1,675.22	152.75
		6XX	Supplies and Materials	6,918.62	9536.32
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	136648.15
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	116,485.90	119804.51
		2XX	Personal Services - Employee Benefits	341.16	427.89
		3XX	Purchased Professional and Technical Services	6,750.00	10000.00
		4XX	Purchased Property Services	0.00	89.95
		5XX	Other Purchased Services	59.28	1318.26
		6XX	Supplies and Materials	1,116.98	615.47
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	40,425.62	51262.07
		2XX	Personal Services - Employee Benefits	121.87	183.72
		3XX	Purchased Professional and Technical Services	300.00	5670.00
		5XX	Other Purchased Services	72.00	.00
		6XX	Supplies and Materials	984.98	102.33
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	91.52	38.82
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	494.62	.00
		2XX	Personal Services - Employee Benefits	1.17	.00



# Trustees' Financial Summary

FY2003-04

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## 02 Big Horn County 1189 Hardin H S

### 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
360	State Gifted & Talented Reimbursement				
	21XX	Support Services - Students			
		6XX	Supplies and Materials	0.00	872.66
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	760.77
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	1,670.12	2421.41
		5XX	Other Purchased Services	400.28	210.91
		6XX	Supplies and Materials	35,429.72	29294.35
		810	Dues and Fees	0.00	114.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	587.30
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	7,562.40	5293.68
424	Title I, Part B, Subpart 3, Even Start				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	219.38	.00
		2XX	Personal Services - Employee Benefits	17.91	.00
		5XX	Other Purchased Services	72.00	.00
		6XX	Supplies and Materials	17.11	.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	2,506.08	.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	4.00
		6XX	Supplies and Materials	43.75	.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,457.12	.00
		2XX	Personal Services - Employee Benefits	13.54	.00
		3XX	Purchased Professional and Technical Services	0.00	1000.00
		5XX	Other Purchased Services	8,364.43	11987.34
		6XX	Supplies and Materials	0.00	4167.00
		810	Dues and Fees	900.00	1032.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	4,119.16	527.98
		5XX	Other Purchased Services	1,800.00	1037.54



# Trustees' Financial Summary

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## 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
720	School Sponsored Athletics				
	27XX		Student Transportation Services		
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	154,173.67	155422.95
		2XX	Personal Services - Employee Benefits	489.33	1151.98
		3XX	Purchased Professional and Technical Services	650.00	3757.50
		4XX	Purchased Property Services	19,445.93	17827.52
		5XX	Other Purchased Services	48,126.38	69692.40
		6XX	Supplies and Materials	21,185.57	30647.90
		7XX	Property and Equipment Acquisition	8,800.00	.00
		810	Dues and Fees	3,655.00	4300.00
810	Community Recreation				
	33XX		Community Services		
		6XX	Supplies and Materials	0.00	15000.00
8XX	Community Services Programs				
	33XX		Community Services		
		3XX	Purchased Professional and Technical Services	200.00	.00
910	Food Services				
	31XX		Food Services		
		4XX	Purchased Property Services	0.00	304.20
		5XX	Other Purchased Services	0.00	240.25
999	Undistributed				
	61XX		Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	0.00	16034.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,558,849.14</u>	<u>2,726,774.75</u>



# Trustees' Financial Summary

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01 - General Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					435,811.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,796,748.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,726,774.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					505,785.96	(5)



# Trustees' Financial Summary

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## 02 Big Horn County 1189 Hardin H S

### 10 - Transportation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	14,479.52	996.99
1112 District Levy - Personal Property	533.83	225.97
1123 Coal Gross Proceeds	32,770.04	34,455.35
1130 Tax Title and Property Sales	4.66	0.00
1190 Penalties and Interest on Taxes	72.86	100.80
1510 Interest Earnings	890.21	556.32
1900 Other Revenue from Local Sources	134.44	0.00
2220 County On-Schedule Trans Reimb	67,130.94	72,816.04
3210 State On-Schedule Trans Reimb	67,130.94	78,692.58
3440 State HB20/SB417 Prop Tax Reimb	583.21	0.00
3444 State School Block Grant	6,863.94	3,503.16
3460 Montana Oil and Gas Tax	5,134.17	3,419.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>195,728.76</b>	<b>194,767.08</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	6,679.97	6913.12
2XX Personal Services - Employee Benefits	18.86	24.43
5XX Other Purchased Services	179.90	229.05
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	11,444.77	12260.19
2XX Personal Services - Employee Benefits	386.36	517.27
27XX Student Transportation Services		
1XX Personal Services - Salaries	2,187.77	2134.30
2XX Personal Services - Employee Benefits	77.83	92.64
3XX Purchased Professional and Technical Services	679.00	.00
4XX Purchased Property Services	1,618.90	1964.73
5XX Other Purchased Services	158,841.64	183652.27
6XX Supplies and Materials	1,370.98	442.95
280 Special Education - Local and State		
27XX Student Transportation Services		
4XX Purchased Property Services	0.00	131.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>183,485.98</b>	<b>208,362.06</b>



# Trustees' Financial Summary

FY2003-04

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					103,306.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					194,767.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					208,362.06	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					89,711.74	(5)



# Trustees' Financial Summary

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## 02 Big Horn County 1189 Hardin H S

### 11 - Bus Depreciation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	64,875.01	61,020.15
1112	District Levy - Personal Property	2,541.64	3,784.16
1130	Tax Title and Property Sales	20.76	11.26
1190	Penalties and Interest on Taxes	183.92	310.77
1510	Interest Earnings	2,219.76	2,516.15
1900	Other Revenue from Local Sources	599.50	0.00
3440	State HB20/SB417 Prop Tax Reimb	2,600.63	2,140.75
3444	State School Block Grant	6,559.84	0.00
3460	Montana Oil and Gas Tax	31,531.74	28,169.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>111,132.80</u>	<u>97,953.16</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	5,000.00	36816.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>5,000.00</u>	<u>36,816.70</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				215,058.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				97,953.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				36,816.70	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				276,194.52	(5)



# Trustees' Financial Summary

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## 02 Big Horn County 1189 Hardin H S

### 13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	4,452.32	13,071.65
1112 District Levy - Personal Property	218.27	705.21
1130 Tax Title and Property Sales	1.38	2.53
1190 Penalties and Interest on Taxes	21.72	33.00
1510 Interest Earnings	182.48	90.83
1900 Other Revenue from Local Sources	39.78	0.00
3440 State HB20/SB417 Prop Tax Reimb	172.59	480.57
3460 Montana Oil and Gas Tax	3,445.99	3,912.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,534.53	18,296.20

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	14,680.00	3520.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,680.00	3,520.00

### Schedule of Changes Worksheet

Beginning Fund Balance	2,310.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,296.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,520.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00    (4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,087.19	(5)



# Trustees' Financial Summary

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## 02 Big Horn County 1189 Hardin H S

### 14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	1,704.54	1,014.33
2240	County Retirement Distribution	308,360.33	322,673.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>310,064.87</u>	<u>323,687.72</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	157,659.35	174125.05
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	13,772.47	16228.58
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	57.60	52.07
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	6,894.93	6989.47
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	8,376.22	9218.44
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	25,579.96	25530.41
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	4,498.25	4766.88
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	24,245.24	29700.29
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	510.77	668.64
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	7,010.03	8722.52
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	17,485.61	19042.30
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	5,958.21	9815.13
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	74.34	.00



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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
454	Adult Basic & Literacy Education (ABLE)				
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	0.00	107.00
610	Adult Continuing Education Programs				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	3,564.17	461.62
710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	526.41	526.42
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	680.16	3315.79
720	School Sponsored Athletics				
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	3,520.52	4645.12
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	22,650.57	22287.64
810	Community Recreation				
		33XX	Community Services		
			2XX Personal Services - Employee Benefits	0.00	5159.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>303,064.81</u>	<u>341,362.47</u>



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						161,826.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						323,687.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						341,362.47	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						144,151.86	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>254 Tashkent</b>	
1920 Contributions/Donations from Private Sources	750.00
<b>304 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	9,648.00
4650 Federal Miscellaneous Grants from OPI	3,902.00
	13,550.00
<b>304 Subtotal</b>	
	13,550.00
<b>314 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	52,140.44
<b>584 Advanced Placement</b>	
4290 Title I, Part G, Advanced Placement	2,651.00
<b>634 Rural Low Income (Title VI-B-2)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	3,780.10
<b>853 Title VII, Indian Education</b>	
4130 Title VII Indian Education	41,878.26
<b>854 Title VII, Indian Education</b>	
4130 Title VII Indian Education	166,742.10
	281,491.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	

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

PRC Program Function Object	2004 Value
<b>254 Tashkent</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	371.00
6XX Supplies and Materials	379.00
	750.00
<b>254 Subtotal</b>	
	750.00
<b>303 Vo Ed All Career &amp; Tech Ed Programs</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1431.39



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>304 Vo Ed All Career &amp; Tech Ed Programs</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	10895.46
810 Dues and Fees	180.00
	11,075.46
<b>304 Subtotal</b>	<b>11,075.46</b>
<b>314 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	14868.92
8XX Other Expenditures	1125.78
21XX Support Services - Students	
1XX Personal Services - Salaries	30403.59
2XX Personal Services - Employee Benefits	4735.15
221X Improvement of Instruction Services	
8XX Other Expenditures	1007.00
	52,140.44
<b>314 Subtotal</b>	<b>52,140.44</b>
<b>584 Advanced Placement</b>	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	885.00
6XX Supplies and Materials	1710.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	56.00
	2,651.00
<b>584 Subtotal</b>	<b>2,651.00</b>
<b>634 Rural Low Income (Title VI-B-2)</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	3780.10
<b>853 Title VII, Indian Education</b>	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	7289.02



# Trustees' Financial Summary

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**02 Big Horn County**  
**1189 Hardin H S**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
413 Title VII Indian Education	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1169.51
5XX Other Purchased Services	400.00
6XX Supplies and Materials	25247.30
21XX Support Services - Students	
1XX Personal Services - Salaries	2551.60
2XX Personal Services - Employee Benefits	394.78
5XX Other Purchased Services	246.24
221X Improvement of Instruction Services	
5XX Other Purchased Services	223.63
27XX Student Transportation Services	
1XX Personal Services - Salaries	250.00
2XX Personal Services - Employee Benefits	38.97
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	4067.21
	41,878.26
<b>853 Subtotal</b>	<b>41,878.26</b>
<b>854 Title VII, Indian Education</b>	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	72405.14
2XX Personal Services - Employee Benefits	19635.07
5XX Other Purchased Services	286.50
6XX Supplies and Materials	11808.45
8XX Other Expenditures	6603.06
21XX Support Services - Students	
1XX Personal Services - Salaries	6515.03
2XX Personal Services - Employee Benefits	1014.75
5XX Other Purchased Services	583.67
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	24379.67
2XX Personal Services - Employee Benefits	11729.27
5XX Other Purchased Services	11781.49
	166,742.10
<b>854 Subtotal</b>	<b>166,742.10</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      280,448.75



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,431.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					281,491.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					280,448.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,474.54	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
254 Tashkent	750.00	750.00	0.00
303 Vo Ed All Career & Tech Ed Programs	0.00	1,431.39	-1,431.39
304 Vo Ed All Career & Tech Ed Programs	13,550.00	11,075.46	2,474.54
314 Vo Ed Carl Perkins Basic Grant	52,140.44	52,140.44	0.00
584 Advanced Placement	2,651.00	2,651.00	0.00
634 Rural Low Income (Title VI-B-2)	3,780.10	3,780.10	0.00
853 Title VII, Indian Education	41,878.26	41,878.26	0.00
854 Title VII, Indian Education	166,742.10	166,742.10	0.00
<b>Total</b>	<b>281,491.90</b>	<b>280,448.75</b>	<b>1,043.15</b>



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## 17 - Adult Education Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	11,124.67	14,856.14
1112	District Levy - Personal Property	520.85	882.84
1123	Coal Gross Proceeds	5,362.35	5,638.14
1130	Tax Title and Property Sales	3.47	2.78
1190	Penalties and Interest on Taxes	71.89	99.60
1340	Fees for Adult Education	2,575.50	2,831.00
1510	Interest Earnings	516.25	401.86
1900	Other Revenue from Local Sources	100.14	0.00
3440	State HB20/SB417 Prop Tax Reimb	434.43	529.73
3444	State School Block Grant	636.45	0.00
3460	Montana Oil and Gas Tax	7,461.31	5,744.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>28,807.31</b>	<b>30,986.60</b>

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

PRC Program Function Object		2003 Value	2004 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	23,627.58	3150.63
	2XX Personal Services - Employee Benefits	289.43	11.27
	3XX Purchased Professional and Technical Services	5,874.95	4183.70
	5XX Other Purchased Services	1,409.64	2852.92
	6XX Supplies and Materials	19.50	908.90
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	0.00	6047.70
	3XX Purchased Professional and Technical Services	0.00	133.70
	6XX Supplies and Materials	0.00	802.50
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	0.00	701.05
	2XX Personal Services - Employee Benefits	0.00	1.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>31,221.10</b>	<b>18,793.77</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						32,969.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,986.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,793.77	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						45,161.90	(5)



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	28.08	81.30
1982	Summer Session - Driver's Education Fees	2,840.00	2,030.00
3260	State Driver's Education Reimbursement	5,320.00	5,369.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		8,188.08	7,480.82

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	0.00	2685.38
	2XX Personal Services - Employee Benefits	0.00	9.84
	4XX Purchased Property Services	1,054.03	455.49
	5XX Other Purchased Services	100.00	.00
	6XX Supplies and Materials	0.00	770.65
24XX	Support Services - School Administration		
	5XX Other Purchased Services	0.00	550.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		1,154.03	4,471.36

## Schedule of Changes Worksheet

Beginning Fund Balance		9,157.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,480.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,471.36	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		12,166.51	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	300.22	220.91
5300 Operating Transfers from Other Funds	0.00	16,034.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	300.22	16,255.16

### Schedule of Changes Worksheet

Beginning Fund Balance	19,728.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,255.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,983.54	(5)



# Trustees' Financial Summary

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## 02 Big Horn County 1189 Hardin H S

### 26 - Impact Aid Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	5,689.02	7,950.14
1900	Other Revenue from Local Sources	0.00	38.85
4820	Federal Impact Aid - Title VIII	900,616.38	911,140.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>906,305.40</u>	<u>919,129.11</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	175,182.96	226410.20
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	11,271.34	12044.63
	5XX Other Purchased Services	83.22	565.00
	6XX Supplies and Materials	0.00	210.00
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	109.12	6.47
	4XX Purchased Property Services	0.00	10.81
	5XX Other Purchased Services	0.00	76.14
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	9,081.00	8119.59
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	11,843.70	12287.37
	3XX Purchased Professional and Technical Services	440.00	.00
	5XX Other Purchased Services	256.40	3610.61
	6XX Supplies and Materials	15.06	159.91
	810 Dues and Fees	2,752.34	2877.59
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	24,581.02	28289.72
	5XX Other Purchased Services	0.00	82.43
	6XX Supplies and Materials	0.00	444.00
	7XX Property and Equipment Acquisition	0.00	666.33
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	6,890.42	7111.59
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	75,550.33	83916.36
	2XX Personal Services - Employee Benefits	29,848.82	33904.29
	3XX Purchased Professional and Technical Services	795.55	1713.85
	4XX Purchased Property Services	125,847.67	144266.50



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## 02 Big Horn County 1189 Hardin H S

### 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	4,203.53	28106.04
		6XX	Supplies and Materials	79,186.07	60739.82
		7XX	Property and Equipment Acquisition	0.00	13027.71
		810	Dues and Fees	80.00	109.33
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	407.91	469.26
		4XX	Purchased Property Services	33.89	.00
		6XX	Supplies and Materials	160.80	.00
	28XX	Support Services - Central			
		2XX	Personal Services - Employee Benefits	5,233.17	5924.76
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	14910.65
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	7724.36
		2XX	Personal Services - Employee Benefits	12,777.36	14489.84
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	7,743.84	9225.61
		3XX	Purchased Professional and Technical Services	0.00	3505.00
		5XX	Other Purchased Services	0.00	81.84
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	47.28	.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6078.79
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	7,186.00	10699.47
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	1814.30
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	732.01	70.61
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,750.00	4750.00
		2XX	Personal Services - Employee Benefits	117.87	209.08



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## 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
710	School Sponsored	Extracurricular	Activities		
	34XX	Extracurricular -	Activities		
		1XX	Personal Services - Salaries	0.00	21743.91
		2XX	Personal Services - Employee Benefits	0.00	136.52
		3XX	Purchased Professional and Technical Services	65.33	.00
		5XX	Other Purchased Services	712.90	.00
		810	Dues and Fees	1,900.00	.00
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	36,605.00	46683.00
		2XX	Personal Services - Employee Benefits	2,021.88	2718.70
		4XX	Purchased Property Services	364.17	8.29
		5XX	Other Purchased Services	1,057.26	168.64
		6XX	Supplies and Materials	155.99	.00
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	2,500.00	603.70
		2XX	Personal Services - Employee Benefits	7,958.35	8949.11
		3XX	Purchased Professional and Technical Services	130.67	.00
		4XX	Purchased Property Services	5,281.29	3263.53
		5XX	Other Purchased Services	8,546.37	1545.48
		6XX	Supplies and Materials	27,807.26	7321.31
		810	Dues and Fees	4,230.00	174.00
8XX	Community Services	Programs			
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	0.00	8626.13
		4XX	Purchased Property Services	0.00	890.15
		5XX	Other Purchased Services	0.00	2350.00
910	Food Services				
	31XX	Food Services			
		7XX	Property and Equipment Acquisition	0.00	4445.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>696,545.15</u>	<u>858,337.66</u>



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## 26 - Impact Aid Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					656,801.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					919,129.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					858,337.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					717,593.44	(5)



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## 28 - Technology Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	172.21	212.48
3445	State Combined Fund School Block Grant	0.00	10,466.95
4650	Federal Miscellaneous Grants from OPI	0.00	6,383.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>172.21</u>	<u>17,062.96</u>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
28XX Support Services - Central		
6XX Supplies and Materials	0.00	473.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>473.18</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		11,328.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		17,062.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		473.18	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		27,918.26	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	78.58	191.33
3282 State Flexibility Fund Allocation	12,354.78	0.00
3445 State Combined Fund School Block Grant	0.00	10,400.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,433.36	10,591.33

### Schedule of Changes Worksheet

Beginning Fund Balance	12,433.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,591.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,024.69	(5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	3.85	18.00
1190	Penalties and Interest on Taxes	6.18	26.25
1510	Interest Earnings	193.06	81.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>203.09</u>	<u>125.79</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	3,852.94	7000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>3,852.94</u>	<u>7,000.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				10,895.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				125.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				7,000.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				4,021.04	(5)



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	58,639.74	61,609.50
1112	District Levy - Personal Property	2,335.37	3,738.37
1130	Tax Title and Property Sales	18.72	11.43
1190	Penalties and Interest on Taxes	175.32	311.77
1510	Interest Earnings	2,701.80	2,024.00
1900	Other Revenue from Local Sources	540.51	0.00
1910	Rentals	8,000.00	12,000.00
3440	State HB20/SB417 Prop Tax Reimb	2,344.73	2,173.52
3444	State School Block Grant	13,246.63	0.00
3460	Montana Oil and Gas Tax	29,084.18	26,867.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>117,087.00</u>	<u>108,735.69</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	1,250.00	12120.29
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	148,433.14	114244.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>149,683.14</u>	<u>126,364.40</u>



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					189,437.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,735.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					126,364.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					171,808.35	(5)



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## 79 - Self Insurance Fund - Liability

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	13,275.23	8,872.88
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-6,432.91
1900 Other Revenue from Local Sources	726.20	0.00
6100 Material Prior Period Revenue Adjustments	1,005.41	-2,514.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,006.84	-75.02

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

PRC Program Function Object	2003 Value	2004 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	879.75	.00
4XX Purchased Property Services	302.50	.00
6XX Supplies and Materials	0.00	150.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,182.25	150.00

## Schedule of Changes Worksheet

Beginning Fund Balance	494,866.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-75.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	150.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year                   0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year                   0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	494,641.75	(5)



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## 82 - Interlocal Agreement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	84.38	51.08
1800	Revenue from Community Services Activities	48,161.10	53,809.25
1900	Other Revenue from Local Sources	6,812.80	8,048.91
1920	Contributions/Donations from Private Sources	9,056.00	0.00
1945	Fees - Users/Resale of Supplies	1,680.75	52.00
1960	Services Provided Other Local Governmental Units	31,000.00	31,000.00
1970	Services Provided Other Funds	180,000.00	180,000.00

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

276,795.03      272,961.24

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	116,957.81	32822.46
2XX	Personal Services - Employee Benefits	27,380.06	.00
6XX	Supplies and Materials	1,000.00	.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	1,181.58	.00
2XX	Personal Services - Employee Benefits	488.96	.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	59.50	.00
2XX	Personal Services - Employee Benefits	31.26	.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	19,599.91	20234.27
2XX	Personal Services - Employee Benefits	9,800.46	.00
8XX	Community Services Programs		
33XX	Community Services		
1XX	Personal Services - Salaries	0.00	89340.39
4XX	Purchased Property Services	74,259.90	102465.68
5XX	Other Purchased Services	1,828.28	1579.94
6XX	Supplies and Materials	18,400.78	16234.99
7XX	Property and Equipment Acquisition	12,248.51	6148.00
8XX	Other Expenditures	136.95	93.00

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

283,373.96      268,918.73



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## 82 - Interlocal Agreement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						363.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						272,961.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						268,918.73	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,406.13	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1700 Student Extracurricular Activity Receipts	244,863.64	266,516.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	244,863.64	266,516.75

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	260,775.49	272,953.70
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	97.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	260,872.49	272,953.70

## Schedule of Changes Worksheet

Beginning Fund Balance	169,079.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	266,516.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	272,953.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year                   0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year                   0.00                   (4b)	0.00	0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	162,642.69	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	86,630.17	70,553.96
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	7,917.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	129,130.27	137,430.84
XX	XXX 4XXX	73X Major Equipment-New	0.00	15,905.30
XX	XXX 4XXX	74X Major Equipment-Replacement	19,302.87	104,549.77
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	14,680.00	3,520.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	58,145.58
b. Related Services Block Grant Entitlement	19,381.86
c. Total Entitlements Subject to Reversion	77,527.44

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	103,111.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	224,539.67
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	119,804.51	0.00	0.00	7,724.36
280	1XXX	2XX	427.89	0.00	0.00	14,489.84
280	1XXX	3XX	10,000.00	0.00	0.00	0.00
280	1XXX	4XX	89.95	0.00	0.00	0.00
280	1XXX	5XX	1,318.26	0.00	0.00	0.00
280	1XXX	6XX	615.47	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	51,262.07	0.00	0.00	0.00
280	21XX	2XX	183.72	0.00	0.00	9,225.61
280	21XX	3XX	5,670.00	0.00	0.00	3,505.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	81.84
280	21XX	6XX	102.33	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	38.82	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
<b>Totals</b>			189,513.02	0.00	0.00	35,026.65 224,539.67



# Trustees' Financial Summary

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

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY04.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	109,159.00	0.00	0.00	109,159.00
Land Improvements	344,315.39	189,390.65	0.00	533,706.04
Buildings	2,740,810.80	293,313.92	0.00	3,034,124.72
Machinery And Equipment	705,897.11	78,103.94	0.00	784,001.05
Totals at historical cost	3,900,182.30	560,808.51	0.00	4,460,990.81
Less Accumulated depreciation for:				
Improvement Accum	145,221.42	15,998.46	0.00	161,219.88
Building Accum	1,547,829.47	64,418.73	0.00	1,612,248.20
Machinery And Equipment Accum	521,842.60	50,460.46	0.00	572,303.06
Total accumulated depreciation	2,214,893.49	130,877.65	0.00	2,345,771.14
Governmental activities, capital assets, net	1,685,288.81	429,930.86	0.00	2,115,219.67

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

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

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Instruction (1XXX)	44,894.34	0.00
Support Services Staff (22XX)	872.38	0.00
General Administration (23XX)	1,728.66	0.00
School Administration (24XX)	1,056.67	0.00
Financial Administration (25XX)	2,920.65	0.00
Operations and Maintenance (26XX)	16,704.67	0.00
Transportation (27XX)	16,224.06	0.00
Food Service (31XX)	802.02	0.00
Extracurricular (34XX, 35XX)	45,674.20	0.00
Total Depreciation for FY2004	130,877.65	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
<b>Governmental Activities *</b>							
Compensated Absences	419,583.80	13,961.94	0.00	33,790.84	399,754.90	0.00	399,754.90
Total Governmental Activity							
Long-Term Liabilities	419,583.80	13,961.94	0.00	33,790.84	399,754.90	0.00	399,754.90

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

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